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1979

# ANNUAL REPORTS

OF THE TOWN OF

## Greenland

New Hampshire



For The Fiscal Year Ending December 31

# 1979



As Compiled By The Town Officers

Under the Laws of 1977, Chapter 231, Assessors are required to insist upon a completed, annual property inventory form and to impose a mandatory penalty for failure to file one by April 15th, of each year. Any person who fails to file an inventory by April 15th, unless granted an extension under RSA 74:8, shall pay a penalty of 1% of the property tax, but in no case less than \$10.00 nor more than \$50.00. Any person failing to file and becoming liable for a penalty shall lose the right to appeal any property tax matter or claim exemption. The penalty has all the force of taxation and shall be treated as incident to the tax.

# ANNUAL REPORTS

of the

## TOWN OFFICERS

of the town of

# GREENLAND

New Hampshire

For The Fiscal Year Ending December 31

# 1979

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Printed and Bound by  
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03801



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TOWN OFFICERS

MODERATOR

John R. Brackett

TOWN CLERK AND TAX COLLECTOR

Shirley G. Hoonhout

Deputy Town Clerk and Tax Collector

F. Joanne Shultz

BOARD OF SELECTMEN

David L. Richards	Term Expires 1980
Rance G. Collins	Term Expires 1981
Richard H. Rugg	Term Expires 1982

TREASURER

Nathalie Chase

SUPERVISORS OF THE CHECKLIST

Edwin Howe	Resigned	1979
Frances Thompson	Appointed to	1980
Pauline Evans	Term Expires Nov.	1982
Robert Arey	Term Expires Nov.	1984

REPRESENTATIVES TO THE GENERAL COURT

DISTRICT 16

Clifton Stickney

Norman Myers

HIGHWAY AGENT

W. Richard Weeks	Resigned Oct.	1979
Franklin Beck	Appointed to Mar.	1980

REPRESENTATIVES TO SEACOAST

REGIONAL DEVELOPMENT ASSOCIATION

G. Newton Weeks	John R. Brackett
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CHIEF OF POLICE

Karl I. Gilbert

PATROLMAN

Michael Daley

SPECIAL OFFICERS

John Boland

Dale Covey

Barry Peacock

Wayne Chase

Donald French

James Rolston

Aiden Moore

DOG OFFICER

George Remick

CHIEF OF FIRE DEPARTMENT

Kenneth Fernald

DEPUTY CHIEFS

A. Duncan Brackett

James Wilbur

FOREST FIRE WARDEN

Roy H. Chisholm

DEPUTY FIRE WARDEN

Violet Chisholm

HEALTH OFFICER

Wallace Berg

Appointed to March, 1980

LIBRARY TRUSTEES

Ruth C. Brackett

Resigned, 1979

Barbara Parker

Appointed to 1980

G. Newton Weeks

Term Expires 1981

Frances Black

Term Expires 1982

#### BOARD OF ADJUSTMENT

Donald Ladd, Chairman	Appointment Ends 1980
Robert Steuk	Appointment Ends 1981
Thomas Hamilton	Appointment Ends 1982
Robert Parsons	Appointment Ends 1983
Everett Street, Alternate	Appointment Ends 1980
Raymond Goller, Alternate	Appointment Ends 1981
James Hayden, Representing Planning Board	Appointment Ends 1981

#### PLANNING BOARD

Franklin Beck	Term Ends 1980
Paul Power	Term Ends 1980
James Hayden	Term Ends 1981
Herman Parker, Vice Chairman	Term Ends 1981
Morris Coberth, Chairman	Term Ends 1982
Lauren Smith	Term Ends 1982
Rance Collins, Representing Selectmen	Term Ends 1981

#### TRUSTEE OF TRUST FUNDS

Frederick Bourassa, Sr.	Term Ends 1980
A. Duncan Brackett, Secretary	Term Ends 1981
Theodore Fitzgerald	Term Ends 1982

#### CONSERVATION COMMISSION

Herman W. Parker	Appointment Ends 1980
Evelyn Arey	Appointment Ends 1981
Eleanor Ireland, Secretary	Appointment Ends 1982

#### RECREATION COMMISSION

John Haslem	Appointment Ends 1980
Robert Krasko, Chairman	Appointment Ends 1980
Janet Goeddeke	Appointment Ends 1981
Wayne Chase	Appointment Ends 1982
A. Duncan Brackett	Appointment Ends 1982



DIRECTOR OF CIVIL DEFENSE

Kenneth Fernald

BUDGET COMMITTEE

Donald Casey	Term Ends in 1980
James Rolston	Term Ends in 1980
Clifton Stickney	Term Ends in 1980
Ted Romoli	Term Ends in 1981
Robert Parsons	Term Ends in 1981
Harry Dowling	Term Ends in 1981
James Hyatt	Term Ends in 1982
Frank Richards	Term Ends in 1982
Robert Steuk, Chairman	Term Ends in 1982
David Richards, Representing Board of Selectmen	
Jerome Hyatt, Representing School Board	

MOSQUITO CONTROL COMMISSION

William Boulanger	Appointment Ends - 1980
Mary Silfvenius	Appointment Ends - 1981
Edith Lovering	Appointment Ends - 1982

BUILDING INSPECTOR

Jarib Sanderson	Appointment Ends - 1980
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TOWN COUNSEL

Richard Dill	70 Court Street, Portsmouth, N. H.
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LAMPREY REGIONAL SOLID

WASTE COOPERATIVE

Rance G. Collins

REPRESENTATIVES TO PORTSMOUTH-KITTERY

ARMED SERVICES COMMITTEE

John Stocker

# MINUTES OF ELECTION AND TOWN MEETING

March 13th, 17th and April 7th

1979

At a legal meeting above notified and held at the Central School in Greenland, N. H., the following business was transacted. Meeting was called to order at 8:PM March 17th, by Moderator John R. Brackett, Sr., invocation by the Rev. John Potter, and salute to the flag led by Girl Scouts Wendy Moorenovich and Leigh Stivers.

Art. 1 & 2

Results of the balloting for town officials and zoning amendments were as follows, with elected officials being sworn in by the moderator:

Selectman	Richard H. Rugg	1982
Town Treasurer	Nathalie Chase	1980
Highway Agent	W. Richard Weeks	1980
Town Clerk-Tax Collector	Shirley G. Hoonhout	1982
Library Trustee	Barbara Parker	1980
Library Trustee	Frances Black	1982
Trustee of Trust Funds	Theodore Fitzgerald	1982
Budget Committee	James Rolston	1980
Budget Committee	Robert Steuk	1982
Budget Committee	Frank Richards	1982
Budget Committee	James Hyatt	1982
Planning Board	Lauren Smith	1982
Planning Board	Morris D. Coberth	1982
School Bd. Member	Herbert Wilson	1982
Moderator	Robert Steuk	1980
School Clerk	Coleen Smith	1980
Treasurer	Frances Thompson	1980

## Amendments to Zoning Ordinance

1. Are you in favor of the adoption of Amendment #1 as proposed by petition of the voters of this town to change the zoning on the Northerly side of Route 101 from Tide Mill Road to Route 151 from Commercial to Residential?

Yes 231 No 353

2. Are you in favor of the adoption of Amendment #2 as proposed by petition of the voters of this town to change the zoning within 500 feet of the intersection of Route 101 and Tide Mill Road, and within 500 feet of the intersection of Route 101 and Route 151 from Commercial to Residential?

Yes 234 No 351

3. Are you in favor of the adoption of Amendment #3 as proposed by the Planning Board for the town zoning ordinance summarized as follows: To amend Art. VII, Section 5 of the Zoning Ordinance Relating to Mobile Homes.

Yes 361 No 172

4. Are you in favor of the adoption of Amendment #4 as proposed by the Planning Board for the Town of Greenland Zoning Ordinance to enact an ordinance licensing septic tank absorption field installers and regulating installations.

Yes 354 No 217

5. Are you in favor of the adoption of Amendment #5 as proposed by the Planning Board for the Town Zoning Ordinance to amend Art. IV, Section 3, relating to front line set back.

Yes	352	No	177
-----	-----	----	-----

6. Are you in favor of the adoption of Amendment #6 as proposed by the Planning Board, to rezone from Residential to Commercial, a parcel of land situated near the dump, including the large gravel pit adjacent to the dump, known as "Vickery's Pit".

Yes	344	No	241
-----	-----	----	-----

7. Are you in favor of the adoption of Amendment #1 as proposed by the Planning Board, to amend Section 6, Para. E to read: Minimum Building Area: Every dwelling unit to be used for a single family shall have minimum ground floor area of six hundred square feet. The minimum overall length of any front, back or side exterior wall of any residential structure shall be 20 lineal feet.

Yes	395	No	166
-----	-----	----	-----

Art. 3 - Motion by David Richards, seconded by R. Rugg, to amend article 3 to read: To see if the Town will vote to appropriate a sum not to exceed \$305,000 for the construction of a Town Centre. The sum of \$290,000 to be raised through the issuance of a bond or serial notes payable one each year under and in accordance with the provisions of the Municipal Finance Act and Amendments thereto, and authorize the Selectmen to issue and negotiate such bonds or notes, and to determine the time and place of payment thereof under such terms and conditions as they deem to be in the best interest of the town; and the remaining sum of \$15,000 to be appropriated from anticipated surplus and not to be raised by taxation.

Amended Article adopted by standing vote.

Motion to further amend the amended article to \$125,000.00 was made by W. Berg, seconded by Liz Cummings.

Lost by standing vote.

Result of balloting by check list, on amended article:

160	-	Yes	82	-	No.
-----	---	-----	----	---	-----

(Article 3 defeated - Needed a 2/3 vote to pass)

Moderator declared that polls were to be open from 9:45 to 10:45. Results were read late in meeting.

Art. 4 - Motion by D. Richards, seconded by J. Sargent, to fix the salaries of the Town Officers and to raise and appropriate the estimated sum of \$13,910 in payment of salaries and commissions.

Motion passed

Art. 5 - Motion by D. Richards, seconded by D. Brown to raise and appropriate the estimated amount for town charges of \$183,181.00. Motion by Maurice J. Murphy, Jr., seconded by H. Woodcock to strike \$4000.00 from town charges for reevaluation. Motion to raise \$179,181.00 passed by voice vote.

Art. 6 - Motion by Cliff Flanders, seconded by H. Durgin to raise and appropriate the estimated amount of \$12,000.00 for summer and \$14,000.00 for winter road work.

Motion passed

Art. 7 - Motion by J. Sanderson, seconded by H. Dowling that the Town authorize the Selectmen to grant a discount on payment of property taxes. 3% within 14 days; 1% within 30 days of postmark.

Motion passed

Art. 8 - Motion by H. Dowling, seconded by J. Rolston that the town raise and appropriate the sum of \$224.67 against the state's appropriation of \$1497.81 for Class V road assistance.

Motion passed

Art. 9 - Motion by J. Sanderson, seconded by D. Brown, that the Town authorize the Selectmen, Road Agent and Planning Board to accept as town roads, any road which may be completed during the year which has been approved by the Planning Board and Road Agent to required specifications, and deeded to the Town. Upon approval such roads shall be recorded with the Town Clerk.

Motion passed

Art.10 - Motion by J. Sanderson, seconded by D. Richards, that the town raise and appropriate a sum not to exceed \$10,000.00 for the construction of a shed for the storage of road salt. Motion by J. Sanderson, seconded by R. Rugg, to delay voting on the issue until results of the vote on the Town Centre are known.

Motion passed

Art.11 - Motion by H. Dowling, seconded by D. Richards, that the Selectmen be authorized to accept and disburse up to \$10,000.00 in Federal Funds which is fully funded for employment programs sponsored by the Rockingham-Strafford Manpower Agency, for 1979.

Motion passed

Art.12 - Motion by D. Richards, seconded by B. Thompson, that the Selectmen be authorized to accept and disburse up to \$10,000.00 on behalf of the Weeks Public Library from the Estate of Arthur Peterson.

Motion passed

Art.13 - Motion by J. Hyatt, Jr., seconded by B. Hazzard, that the town raise and appropriate the sum of \$42,000.00 for a solid waste transfer station.

Motion passed

Art.14 - Motion by D. Richards, seconded by J. Sanderson, that the town vote to provide workers' compensation coverage for eligible employees in the New Hampshire Municipal Association Self-Funded Compensation Program.

Motion passed

Art.15 - Motion by R. Collins, seconded by D. Brackett, that the town raise and appropriate \$3,635.00 for installation of chainlink fence at the Central Ball Field.

Motion passed

Art.16 - Motion by K. Fernald, seconded by J. Kroitzsh, that the town authorize withdrawal of \$17,903.56 from Revenue Sharing Fund for principal and interest on serial note for purchase of the fire truck.

Motion passed

Art.10 - Motion by R. Collins, seconded by H. Sanborn, that Art. 10 be passed as read.

Motion passed

Art.17 - Motion by L. Preston, seconded by H. Dowling that the Selectmen be authorized to borrow money on short term notes in anticipation of taxes.

Motion passed

Art.18 - Motion by D. Richards, seconded by R. Collins, that Art. 18: to see if the town will raise and appropriate \$1000.00 for survey of Town Bounds between Greenland and North Hampton, North Hampton to match Greenland's appropriation by a like amount, be passed over as North Hampton did not vote in a like amount.

Motion to pass over, passed

Art.19 - Motion by R. Collins, seconded by C. Shultz, that the town raise and appropriate the sum of \$1000.00 for the support of Greenland's 275th Anniversary Celebration.

Motion passed

Art.20 - Motion by D. Richards, seconded by R. Rugg, that Town Meeting be adjourned until April 7th, 1979, at 8 PM at the Greenland Central School, to reconsider Art. 3, as amended.

Meeting ended, 11:25, to reconvene April 7th.



ADJOURNED TOWN MEETING

April 7th, 1979

Town meeting reconvened at Central School, Greenland, on April 7th, 1979.

Moderator John Brackett called the meeting to order.

Town Clerk read Art. 20, and Art. 3 as amended: To raise and appropriate \$305,000.00; \$290,000.00 to be raised by bond issue, \$15,000.00 from surplus.

Motion by R. Rugg, seconded by R. Collins to accept as read.

Town Complex information was recapped.

Wallace Berg reviewed another plan.

Donald Arsenault asked residents present to vote "No" on Town Complex, and to have a committee formed of five members to report back to Selectmen within 45 days.

Voting by check list began at 9:30, closed at 10:30. Results were as follows:

Yes	184	No	141
-----	-----	----	-----

Motion was defeated, as it needed a 2/3 vote to pass.

Art. 18, which had been passed over on March 17th, brought before the meeting by D. Richards, seconded by R. Collins. Motion to amend Art. 18 to \$1500.00 for survey of Town Bounds between Greenland and North Hampton.

Amended Article passed

Motion by Donald Arsenault, seconded by W. Berg, that a Joint Building Committee be formed, consisting of the following people:

Jerry Hyatt  
Wallace Berg  
Wendall Parker  
Herbert Woodcock  
One Selectman

Building Committee to study the feasibility, extent and design of a Greenland Municipal Center and report their findings to the Selectmen within 45 days.

Motion by Deborah Brown, seconded by Marge Casey, to place one woman on the committee.

Above motions passed by standing vote.

Motion to adjourn meeting, by Mr. Girard, seconded by Paul Webber.

Shirley G. Hoonhout  
Town Clerk

SPECIAL TOWN MEETING

October 13th, 1979

At a special town meeting above notified and held at the Greenland Central School, Greenland, N. H. on October 13th, 1979, at 8:00 PM, the following business was transacted:

Meeting called to order by Moderator John Brackett, and Warrant read:

Art. 1 - To see if the Town will vote to raise and appropriate the sum of \$250,000.00 for the construction of a Municipal Building Complex (Fire Station, Police Station and Town Offices), and to raise such sum by the issuance of municipal bonds or serial notes payable under and in accordance with the provisions of the Municipal Finance Act and Amendments thereto, and to authorize the Selectmen to issue and negotiate the terms of such bonds or notes, and to determine the time and place of payment thereof under such terms and conditions as they deem to be in the best interest of the Town.

Motion by W. Berg, seconded by C. Flanders to accept as read. Several options were then presented by Rance Collins, Selectman.

1. Proposal by C&L at \$245,000.00
2. Bid of Coakley Const., for entire complex, at \$297,000.00 which could be cut back to \$273,000.00
3. Or Town Offices and Police Dept., for \$214,000.00 (Coakley)

Robert Steuk, Chairman of Budget Committee informed the meeting that the amount spent could not exceed the \$250,000.00 authorized.

After much discussion motion was made by Frank Richards, seconded by Don Brown to amend Article to \$228,000.00. Motion by Jim Rolston, seconded by Frank Richards to move the question, passed by voice vote.

Moderator John Brackett explained that meeting would vote by check list, and that the polls must be open for at least one hour. Voting commenced at 9:10 PM and closed at 10:10 PM.

158 ballots cast, as follows:

121 - YES	36 - NO	1 - spoiled
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Article passed by 2/3 majority.

Meeting adjourned 10:20 PM

Shirley G. Hoonhout  
Town Clerk

ESTIMATED EXPENDITURES  
FOR TOWN CHARGES

Town Officers Expenses	\$ 11,423
Election & Registration Expenses	800
Municipal Expenses	6,607
Town Buildings	2,520
Town Clock	400
Police	49,000
Fire (inc. Forest Fire \$500)	9,000
Care of Trees	500
Planning and Zoning	1,050
Animal Control	1,200
Insurance	12,000
Civil Defense	250
Conservation Commission	100
Mosquito Control	4,735
Health Services:	
Ambulance	1,000
Vital Statistics	50
Dump	14,553
Visiting Nurse	2,750
Counseling Service	1,000
Area Home Health Aid	800
Newmarket Health Ctr.	100
Street Lighting	10,000
Library	11,495
Town Poor	3,000
Old Age Assistance	4,500
Patriotic Purposes	225
Recreation	4,050
Care of Parks	1,800
Cemeteries	4,500
Damages and Legal Expenses	5,000



Seacoast Regional Association	75
Employees Retirement	2,115
Contingency Fund	750
Unemployment Comp. (Self Funded)	10
Interest on Temporary Loans	1,500
Total	<u>\$ 168,858</u>

ESTIMATED EXPENDITURES FOR TOWN OFFICERS' SALARIES

Selectmen, Chairman	\$ 1,400
Selectmen, 2 @ 1,200	2,400
Selectmen, Clerk-Sec.	1,400
Town Clerk, 100/mo	1,200
Town Clerk, Commission	2,500
Tax Collectors Salary 180/mo	2,160
Tax Collectors Commission	600
Town Treasurer	700
Supervisors of the check list	350
Health Officer	400
Secretary-Trustee of Trust Funds	250
Volunteer Firemen, 35 @ \$5	175
Secretary of Boards & Deputy Clerk	<u>2,496</u>
Total	\$16,031

FINANCIAL REPORT  
OF  
THE TOWN OF GREENLAND  
IN  
ROCKINGHAM COUNTY

For the Fiscal Year Ended December, 31, 1979

C E R T I F I C A T E

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

DATE: February 13, 1980

/s/ David L. Richards

/s/ Rance G. Collins

/s/ Richard H. Rugg, Selectmen

/s/ Nathalie Chase, Treas.

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BALANCE SHEET

ASSETS

CASH:

In Hands of Treasurer

C.D. \$ 320,000.00

Checking Account 39,127.69

Revenue Sharing 12,047.25

In Hands of Officials:

Town Clerk/Tax Collector

for petty cash 100.00

TOTAL

\$ 371,274.94

BONDS or LONG TERM NOTES

Authorized-Unissued 228,000.00

ACCOUNTS DUE TO TOWN

Loan to construction fund-Town Complex 57,323.00

UNREDEEMED TAXES:

Levy of 1978 16,429.85

Levy of 1977 6,493.74

Levy of 1976 38.23

TOTAL

22,961.82

UNCOLLECTED TAXES:

Levy of 1979, including		
Resident Taxes	110,398.34	
Levy of 1978	210.00	
Yield Taxes	158.93	
TOTAL		<u>110,767.27</u>
GRAND TOTAL		\$ 790,327.03

LIABILITIES

ACCOUNTS OWED BY THE TOWN:

Unexpended Balances of		
Special Appropriations	\$ 16,120.93	
Unexpended Balances of		
Bond and Note Funds	228,000.00	
Unexpended Revenue Sharing		
Funds	12,047.25	
School District Taxes Payable	<u>491.499.00</u>	
TOTAL ACCOUNTS OWED BY THE TOWN		\$ 753,213.18
CURRENT SURPLUS		<u>37,113.85</u>
GRAND TOTAL		\$ 790,327.03

RECEIPTS

FROM LOCAL TAXES:(Collected  
and remitted to Treasurer)

Property Taxes 1979	\$ 653,636.10	
Resident Taxes 1979	10,810.00	
National Bank Stock Tax 1979	<u>24.50</u>	
TOTAL CURRENT YEAR'S TAXES		
COLLECTED AND REMITTED		\$ 664,470.60
Property Taxes and Yield		
Taxes- previous years	98,368.87	
Resident Taxes Previous years	860.00	
Interest received on delinquent		
taxes	2,384.08	
Penalties- Resident Taxes	97.00	
Tax Sales Redeemed	36,026.35	
Land Use Change tax	<u>4,838.08</u>	
TOTAL PREVIOUS YEARS TAXES COLLECTED		\$ <u>142,574.38</u>
TOTAL TAXES COLLECTED AND REMITTED		\$ 807,044.98

FROM STATE:

Meals and Rooms Tax	\$ 13,685.78
Interest and Dividends Tax	10,997.35
Savings Bank Tax	4,543.71
Highway Subsidy	12,187.84
Railroad Tax	1,806.15
Forest Fire (reimb.)	69.21
Road Toll Refund	281.79
Business Profits Tax	<u>35,798.71</u>

TOTAL RECEIPT FROM STATE \$ 79,370.54

FROM LOCAL SOURCES, EXCEPT TAXES

Motor Vehicle Permits	58,169.00
Dog Licenses	1,312.50
Business Licenses, Permits and Filing Fees	2,008.50
Interest Received on Deposits	18,942.93
Income from Trust Funds	4,360.44
Income from Departments	451.82
Income from Planning Board	541.00
Income from Board of Adjustment	<u>177.00</u>

TOTAL INCOME FROM LOCAL SOURCES \$ 85,963.19

RECEIPTS OTHER THAN CURRENT REVENUE:

Proceeds of Tax Anticipation Note	100,000.00
Insurance Adjustments	1,253.95
Refunds	30,323.03
Gifts	6,998.08
Sale of Town Property	<u>306.50</u>

TOTAL RECEIPTS OTHER THAN CURRENT REVENUE \$ 138,881.55

GRANTS FROM FEDERAL GOVERNMENT

Revenue Sharing	15,342.00
Interest on Rev. Sharing Funds	972.74
Recreation Grants BOR	<u>18,070.90</u>

TOTAL GRANTS FROM FEDERAL GOVERNMENT \$ 34,385.64

TOTAL RECEIPTS FROM ALL SOURCES \$1,145,645.90

CASH ON HAND JANUARY 1, 1979 474,376.44

GRAND TOTAL \$1,620,022.34

# PAYMENTS

## CURRENT MAINTENANCE EXPENSES:

### GENERAL GOVERNMENT:

Town Officers' salaries	\$ 13,578.00
Town officers' expenses	7,783.08
Election and Registration	377.95
Municipal Expenses	4,972.14
Town Hall & other buildings	<u>3,572.24</u>

Total General Government Expenses \$ 30,283.41

### PROTECTION OF PERSONS AND PROPERTY

Police Department	44,753.39
Fire Department (inc. Forest Fire)	6,531.28
Care of Trees	517.20
Planning and Zoning	774.85
Animal Control	1,035.00
Insurance	10,660.50
Conservation Commission	<u>40.00</u>

Total Portection of Persons and Property 64,312.22

### HEALTH:

Health Agencies and Ambulance	5,400.00
Vital Statistics	50.00
Town Dump	<u>4,021.50</u>

Total Health Expenses 9,453.00

### HIGHWAYS AND BRIDGES:

Town road aid	224.67
Town Maintenance	28,213.36
Street Lighting	8,449.37
General expenses- Highway Dept.	<u>70.00</u>

Total Highway and Bridges Expenses 36,957.40

### LIBRARIES:

Library 16,306.63

### PUBLIC WELFARE:

Town Poor 576.81

### PATRIOTIC PURPOSES:

Memorial Day-Old Home Day	1,099.67
Other Patriotic Purposes	<u>100.00</u>

Total Patriotic Purposes Expenses 1.199.67

RECREATION:		
Parks	\$	1,722.92
Recreational Expenses		<u>2,998.75</u>
Total Recreational Expenses		4,721.67
PUBLIC SERVICE ENTERPRISES:		
Cemeteries		4,000.00
Audit		4,000.00
Mosquito Control		<u>3,528.24</u>
Total Public Service Enterprise Expenses		11,528.24
UNCLASSIFIED:		
Damages and Legal Expenses		3,209.64
Adv. & Regional Assn.		1,275.00
Emp. Retirement		1,968.66
Taxes bought by Town		40,626.67
Disc. Abatements & Refunds		1,034.34
Boundary survey		<u>3,515.00</u>
Total Unclassified Expenses		51,629.31
DEBT SERVICE:		
Payments on Tax Anticipation		
Notes	100,000.00	
Interest on temporary loans		1,836.25
Total Debt Service Payments		101,836.25
CAPITAL OUTLAY:		
Transfer Station		35,879.07
Ball Field Fence		3,635.00
Typewriter		1,335.00
Fire Truck		83,685.00
Office File		521.40
Town Complex		57,323.00
Revenue Sharing		18,864.75
Close out acct.		<u>265.58</u>
Total Outlay Payments		201,508.80
Payments to Other Governmental Divisions:		
Dog License Fees		121.50
Bond and Debt Retirement Tax		26.49
County Tax		47,799.00
Payments to School District		
1979-\$455,547, 1980-\$215,000		<u>670,547.00</u>
Total Payments to Other Government Divisions		718,493.99
Total Payments for all Purposes		1,248,807.40
Cash on hand December 31, 1979		<u>371,214.94</u>
GRAND TOTAL	20	\$1,620,022.34

TOWN OFFICERS' SALARIES

Town Clerk's Salary	\$ 840.00
Shirley G. Hoonhout	
Town Clerk's Fees	2,150.00
Shirley G. Hoonhout	
Tax Collector's Salary	1,830.00
Shirley G. Hoonhout	
Tax Collector's Commission	603.00
Shirley G. Hoonhout	
Deputy Clerk & Tax Collector	2,120.00
and Secretary to Boards	
F. Joanne Shultz	
Treasurer	600.00
Nathalie Chase	
Health Officer	400.00
Wallace Berg	
Sec. Trustee of Trust Funds	250.00
A. Duncan Brackett	
Supervisors of Check List	
Pauline Evans	75.00
Robert Arey	75.00
Frances Thompson	37.50
Edwin Howe	37.50
Selectmen's Clerk Secretary	
Edna Weeks	1,200.00
Selectmen	
David L. Richards, Chairman	1,200.00
Rance G. Collins	1,000.00
Richard H. Rugg	1,000.00
Firemen	
32 @ \$5.00	160.00
TOTAL	\$13,578.00

TAX YEAR 1979  
SUMMARY INVENTORY OF VALUATION  
TOWN OF GREENLAND IN  
ROCKINGHAM COUNTY  
C E R T I F I C A T E

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

/s/ David L. Richards  
/s/ Rance G. Collins  
/s/ Richard H. Rugg, Selectmen of Greenland, N.H.  
Date: Sept. 5, 1979

Land - Improved and Unimproved	\$	10,367,950.00
Buildings		21,948,450.00
Factory Buildings		2,267,150.00
Public Utilities:		
Gas		245,850.00
Electric		<u>2,033,600.00</u>
Total Valuation Before Exemptions Allowed	\$	36,863,000.00
Blind Exemptions      3	\$	15,000.00
Elderly Exemptions    27		<u>249,000.00</u>
Total Exemptions Allowed	\$	264,000.00
Net Valuation on Which Tax Rate is Computed	\$	<u>35,599,000.00</u>

Electric, Gas & Pipeline Company Operating Plant

Name of Company	Gas	Electric
Granite State Gas Trans. Co.	189,100	
Northern Utilities	56,750	
Public Service	<u>          </u>	<u>2,033,600</u>
Total	245,850	2,033.600

Number of Inventories Distributed in 1979	922
Number of Inventories Properly Completed and Filed in 1979	808
Number of Individuals Applying for Elderly Exemption, 1979	13 @ 5,000
	5 @ 8,000
	9 @ 16,000
Number of Individuals Granted Elderly Exemption, 1979	13 @ 5,000
	5 @ 10,000
	9 @ 20,000



Number of Property Owners who were granted Current Use Exemption in 1979	56
---	----

Total Number of Acres Exempted under Current Use in 1979	3215.17
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	<u>No. of Owners</u>	<u>No. of Acres</u>
a/c Farm Land	41	828.02
a/c Wetland	12	169.27
a/c Forest Land	32	1344.62
a/c Recreational Land	1	119.0
a/c Wild Land	34	873.26
Total Assessed Value of Land Under Current Use		\$ 230,543.84

# RATE OF TAXATION

TOWN	\$ 2.00 per \$1,000
COUNTY	1.20 per \$1,000
SCHOOL	18.50 per \$1,000
TAX RATE	21.70 per \$1,000

COMPARATIVE STATEMENT OF APPROPRIATIONS  
AND EXPENDITURES FOR 1979

	Appropriated	Receipts	Expenditures	Unexpended	Overdraft
Town Officers' Salaries	\$ 13,910.00		\$ 13,578.00	\$ 332.00	\$
Town Officers' Expenses	6,500.00		7,823.08		1,323.08
Election/Registration	400.00		377.95	22.05	
Municipal Expenses	4,700.00		4,972.14		272.14
Town Building	3,000.00		3,372.24		372.24
Town Clock	400.00		200.00	200.00	
Police Department	43,186.00		44,793.39		1,607.39
Fire Department	6,900.00		6,332.74	567.26	
Forest Fires	500.00		198.54	301.46	
Care of Trees	550.00		517.20	32.80	
Planning/Zoning	1,000.00		774.85	225.15	
Animal Control	1,000.00		1,035.00		35.00
Insurance	10,000.00		10,660.50		660.50
Conservation Comm.	100.00		40.00	60.00	
Mosquito Control	4,095.00		3,528.24	566.76	
Ambulance Service	1,000.00		1,000.00		
Vital Statistics	50.00		31.50	18.50	
Town Dump	3,500.00		4,021.50		521.50
Visiting Nurse	2,500.00		2,500.00		
Counseling Service	1,000.00		1,000.00		
Home Health	800.00		800.00		
Newmarket Health Center	100.00		100.00		
Town Road Aid	224.67		224.67		
Town Maintenance:					
Winter	13,000.00		15,895.84		2,895.84
Summer	13,000.00		12,317.52	682.48	
Street Lighting	10,000.00		8,449.37	1,550.63	
Library	10,190.00	6,998.08	16,306.63	881.45	
Town Poor	3,000.00		576.81	2,423.19	
Old Age Assistance	4,500.00		-0-	4,500.00	

	Appropriated	Receipts	Expenditures	Unexpended	Overdraft
Memorial Day	\$ 100.00	\$	\$ 99.67	\$ .33	\$
Armed Services	100.00		100.00		
Recreation	2,950.00		2,998.75		48.75
Care of Parks	1,500.00		1,722.92		222.92
Cemeteries	4,000.00		4,000.00		
Legal Expenses	5,000.00		3,209.64	1,790.36	
Regional Associations	1,275.00		1,275.00		
Retirement - Police	1,935.00		1,968.66		33.66
Contingency Fund	750.00		-0-		
Audit	2,000.00	2,000.00	4,000.00		
Office Equipment	500.00		521.40		21.40
County Tax	40,000.00		47,799.00		7,799.00
Debt: Principal RS '79	13,865.00				
Interest RS '79	4,038.56				
on temp. loans	600.00		1,836.25		1,236.25
Chain Link Fence	3,635.00		3,635.00		
275th Celebration	1,000.00		1,000.00		
Solid Waste Station	42,000.00		35,879.07	Balance Encumbered	
Salt Shed	10,000.00		-0-	Funds Encumbered	
Town Centre	228,000.00		57,323.00**		
Line Survey	1,500.00	3,000.00	3,515.00	985.00	
Manpower Program	10,000.00				
Bequest to Library	10,000.00				
TOTAL APPROPRIATED	\$ 543,354.23				
Taxes bought by Town			40,626.67		
Refunds, discounts			1,034.34		
Payment on Tem. Loan			100,000.00		
Dog Taxes Paid to State			121.50		
Bond & Debt Tax to State			26.49		

	Appropriated	Receipts	Expenditures	Unexpended	Overdraft
Driveway Permits	\$		\$ 70.00		\$
IBM Typewriter		1,253.95	1,335.00		81.05
Fire Truck			83,685.00**		

\* On loan from the General Fund

\*\* Money expended, but not raised by taxation.

School District:

January - June 455,547.00

July - December 215,000.00

TOTAL EXPENDITURES \$1,229,717.07

SCHEDULE OF TOWN PROPERTY

As of December 31, 1979

<u>DESCRIPTION</u>	<u>VALUE</u>
Town Hall, Lands and Buildings	\$ 59,850
Furniture and equipment	9,500
Libraries, Lands and Buildings	78,200
Furniture and Equipment	14,000
Police Department, Lands, Buildings and Equipment	12,700
Fire Department, Lands, Buildings and Equipment	144,000
Highway Department, Lands, Buildings and Equipment	26,000
Parks, Commons and Playgrounds	116,000
Schools, Lands and Buildings	879,900
Equipment	119,000
All other Property and Equipment	13,900
Veterans Building	56,300
Town Dump, Lands, Buildings and Equipment	50,000
Cemeteries	21,250
Total	<u>\$1,600,600</u>

STATEMENT OF APPROPRIATIONS AND  
TAXES ASSESSED FOR THE TAX YEAR 1979

of the  
TOWN OF GREENLAND, N.H.  
ROCKINGHAM COUNTY

C E R T I F I C A T E

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

We hereby request that the Dept. of Revenue compute the rate for municipal, school, Precinct and county taxes separately.

DATE: September 5, 1979

/s/ David L. Richards  
/s/ Rance G. Collins  
/s/ Richard H. Rugg                      Selectmen of Greenland

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APPROPRIATIONS:

Town Officers' Salaries	\$ 13,910.00
Town Officers' Expenses	6,500.00
Election and Registration Expenses	400.00
Municipal Expenses	4,700.00
Town Hall and Other Building Expenses	3,000.00
Town Clock	400.00
Police Department	43,186.00
Fire Department, including Forest Fires	6,900.00
Care of Trees	550.00
Planning and Zoning	1,000.00
Damages by Dogs	1,000.00
Insurance	10,000.00
Conservation Commission	100.00
Mosquito Control	4,095.00
Ambulance	1,000.00
Vital Statistics	50.00
Town Dump/Garbage Removal	3,500.00
Visiting Nurse	2,500.00
Counseling Service	1,000.00
Home Health	800.00
Newmarket Health Service	100.00

Town Road Aid	\$ 225.00
Town Maintenance	26,000.00
Street Lighting	10,000.00
Library	10,190.00
Town Poor	3,000.00
Old Age Assistance	4,500.00
Memorial Day (Art. #19)	1,100.00
Armed Services	100.00
Parks & Playground	1,500.00
Recreation Program	2,950.00
Cemeteries	4,000.00
Damages and Legal Expenses	5,000.00
Advertising and Regional Associations	1,275.00
Employees' Retirement	1,935.00
Contingency Fund	750.00
Audit	2,000.00
Office Equipment	500.00
Bequest to Library (Art. #12)	10,000.00
Manpower Program (Art. #11)	10,000.00
Survey Town Lines (Art. #18)	1,500.00
Principal-long term notes/bonds (Art. #16)	13,865.00
Interest -long term notes/bonds (Art. #16)	4,039.00
Interest on Temporary Loans	600.00
Chain Link Fence (Art. #15)	3,635.00
Solid Waste Transfer Station (Art. #13)	42,000.00
Salt Shed (Art. #10)	<u>10,000.00</u>
TOTAL APPROPRIATIONS	\$ 275,355.00

SOURCES OF REVENUE:

Resident Taxes	\$ 12,350.00
Yield Taxes	159.00
National Bank Stock Taxes	20.00
Interest on Delinquent Taxes	1,000.00
Resident Tax Penalties	100.00
Inventory Penalties	650.00
Meals and Rooms Tax	13,686.00

Interest and Dividends Tax	\$ 10,997.00
Savings Bank Tax	4,544.00
Highway Subsidy	12,182.00
Railroad Tax	1,806.00
Reimbursement a/c Fighting Forest Fires	45.00
Reimbursement a/c Road Toll Refund	300.00
B.O.R.	18,071.00
Motor Vehicle Permits Fees	58,000.00
Dog Licenses	850.00
Business Licenses, permits/filing fees	750.00
Sale of Town Property	150.00
Interest Received on Deposits	15,000.00
Income from Trust Funds	3,200.00
Income from Departments	950.00
Surplus	40,000.00
Bequest to Library	10,000.00
Manpower	10,000.00
Land Use Change	3,500.00
Revenue Sharing Funds	17,904.00
	<hr/>
TOTAL REVENUES AND CREDITS	\$ 236,214.00

#### WAR SERVICE TAX CREDITS

Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed on active duty.

Limits: \$700	Number Qualified - 6	\$ 4,200.00
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All other qualified persons:

Limits: \$ 50	Number Qualified - 270	13,500.00
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TOTAL NUMBER AND AMOUNT	276	\$ 17,700.00
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RESIDENT TAXES	Tax - \$10	No. Assessed 1,253	Total Amount Assessed: \$12,530.00
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# REVENUE SHARING FUNDS

YEAR	RECEIPTS	INTEREST EARNED	TOTAL ASSETS PLUS BALANCE	SPENT	BALANCE
1972	3,097.00	231.24	11,852.24	6,069.00	5,783.24
1973	8,524.00	508.23	15,704.47	600.00	15,104.47
1974	9,413.00	782.06	31,230.53	13,667.43	17,563.10
1975	15,344.00	988.06	31,389.16	18,084.00	13,305.16
1976	12,838.00	747.37	27,918.03	16,426.00	11,492.03
1977	13,865.50	997.65	28,597.26	14,000.00	14,597.26
1978	16,107.58		Committed balance on Highway Truck Balance Available for 1979		950.39
			30,912.00	18,864.75	13,721.87
1979	15,342.00	972.74			12,047.25



# SUMMARY OF WARRANTS

## RESIDENT TAXES

LEVY OF 1977

- DR -

Uncollected Taxes as of January 1, 1979:

Resident Taxes	\$90.00	
Penalties Collected on Resident Taxes	<u>3.00</u>	
TOTAL DEBITS		\$93.00

- CR -

Remittances to Treasurer During Fiscal  
Year Ended December 31, 1979:

Resident Taxes	30.00	
Penalties on Resident Taxes	<u>3.00</u>	
		33.00

Abatements Made During Year:

Resident Taxes	<u>60.00</u>	
TOTAL CREDITS		\$93.00

## SUMMARY OF TAX SALES ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31, 1979

- DR -

	1978	1977	1976
(a) Balance of Unredeemed Taxes - January 1, 1979		\$15,469.25	\$2,377.59
(b) Taxes Sold to Town During Current Fiscal Year	\$40,524.69		
Interest Collected After Sale	<u>567.88</u>	<u>729.56</u>	<u>480.30</u>
TOTAL DEBITS	\$41,092.57	\$16,198.81	\$2,857.89
	- CR -		
Remittances to Treasurer During Year:			
Redemptions	\$24,094.84	\$ 8,302.95	1,850.82
Interest & Costs After Sale	<u>567.88</u>	<u>729.56</u>	<u>480.30</u>
Abatements During Year:		672.56	488.54
Unredeemed Taxes as of December 31, 1979:	<u>16,429.85</u>	<u>6,493.74</u>	<u>38.23</u>
TOTAL CREDITS	\$41,092.57	\$16,198.81	\$2,857.89

Shirley G. Hoonhout  
Tax Collector

SUMMARY OF WARRANTS  
PROPERTY AND RESIDENT TAXES  
LEVY OF 1978

- DR -

Uncollected Taxes as of January 1, 1979:

Property Taxes	\$96,099.24	
Resident Taxes	<u>1,320.00</u>	
		\$97,419.24

Added Taxes:

Resident Taxes	<u>90.00</u>	
		90.00

Interest Collected on Delinquent Property Taxes:	2,222.14	
Penalties Collected on Resident Taxes	<u>81.00</u>	

TOTAL DEBITS \$99,812.38

- CR -

Remittances to Treasurer During Fiscal Year  
Ended December 31, 1979:

Property Taxes	\$95,471.76	
Resident Taxes	810.00	
Interest Collected During Year	2,222.14	
Penalties on Resident Taxes	<u>81.00</u>	
		\$98,584.90

Abatements Made During Year:

Property Taxes	627.48	
Resident Taxes	<u>390.00</u>	
		1,017.48

Uncollected Taxes - December 31, 1979:  
(As per collector's list)

Resident Taxes	<u>210.00</u>	
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TOTAL CREDITS \$99,812.38

Shirley G. Hoonhout  
Tax Collector

SUMMARY OF WARRANTS  
PROPERTY AND RESIDENT TAXES

LEVY OF 1979

- DR -

Taxes Committed to Collector:

Property Taxes	\$778,040.89
Resident Taxes	12,530.00
National Bank Stock Taxes	24.50
Land Use Change Taxes	<u>4,838.08</u>

Total Warrants:	\$795,433.47
-----------------	--------------

Yield Taxes	158.93
-------------	--------

Added Taxes:

Resident Taxes	<u>170.00</u>
	170.00

Overpayments during the year:

a/c Property Taxes	25.25
a/c Resident Taxes	<u>10.00</u>
	35.25

Interest Collected on Delinquent Property Taxes:	51.94
--	-------

Penalties Collected on Resident Taxes:	<u>13.00</u>
--	--------------

TOTAL DEBITS

- CR -

\$795,862.59

Remittances to Treasurer:

Property Taxes	\$652,728.86
Resident Taxes	10,940.00
National Bank Stock Taxes	24.50
Land Use Change Taxes	4,838.08
Interest Collected	51.94
Penalties on Resident Taxes	<u>13.00</u>

\$668,596.38

Discounts Allowed:	16,067.52
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Abatements Made During Year:

Property Taxes	401.42
Resident Taxes	<u>240.00</u>

641.42

Uncollected Taxes - December 31, 1979:  
(as per collector's list)

Property Taxes	\$108,868.34
Resident Taxes	1,530.00
Yield Taxes	<u>158.93</u>

\$110,557.27

TOTAL CREDITS

\$795,862.59

Shirley G. Hoonhout  
Tax Collector

NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION

REPORT OF TRUST FUNDS  
TOWN OF GREENLAND

For Fiscal Year Ended December 31, 1979

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

DATE: 1-13-80

/s/ Frederick Bourassa, Sr.  
/s/ A. Duncan Brackett, Sec.  
/s/ Theodore Fitzgerald Trustees.

REPORT OF TRUST FUNDS  
TOWN OF GREENLAND  
On December 31, 1979

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Balance Beginning Year	Balance End Year	Income During Year	Expended During Year
1979	Willard & Helen Page Chas. & Ellen Mori	Cemetery	Common Trust	\$200.00	\$200.00	-0-	-0-
1979	Sharon Mitchell	Cemetery	Common Trust	100.00	100.00	-0-	-0-

REPORT OF THE COMMON TRUST FUND INVESTMENTS OF  
THE TOWN OF GREENLAND ON DECEMBER 31, 1979

HOW INVESTED			PRINCIPAL		INCOME		
No. of Shares	Description of Investment	Bal. Beginning Year	Shares Purchased	Gains	Balance End of Year	Income During Year	Expended During Year
FUND A							
1867.762	Puritan Fund	10,718.61		45.512	10,718.61	1,314.70	1,314.70
1048	Keystone Cust. K-1	10,100.00			10,100.00	639.28	639.28
1029	Keystone Cust. B-4	10,500.00			10,500.00	812.91	812.91
1784	Nat. Ser. Div.	7,151.00			7,151.00	517.36	517.36
32.675	Mass. Investors Tr.	296.61			296.61	16.77	16.77
		<u>\$38,766.22</u>			<u>\$38,766.22</u>	<u>\$3,301.02</u>	<u>\$ 3,301.02</u>
FUND B							
597	Valve Line	4,204.00			4,204.00	200.01	200.01
377	Nat. Ser. Div.	1,998.00			1,998.00	109.34	109.34
	Ports. Sav. Bank						
	#113062	6,359.08	400.00		6,759.08	355.29	355.29
		<u>\$12,561.08</u>	<u>\$400.00</u>		<u>\$12,961.08</u>	<u>\$ 664.64</u>	<u>\$ 664.64</u>

REPORT OF COMMON TRUST FUND INVESTMENTS

TOWN OF GREENLAND

For Fiscal Year Ended December 31, 1979

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

DATE: 1/13/80

/s/ Frederick Bourassa, Sr.  
/s/ A. Duncan Brackett  
/s/ Theodore L. Fitzgerald

Trustees

TRUSTEE OF TRUST FUND  
CEMETERY FUND

RECEIPTS:

Fund A	\$ 1,815.58
Fund B	664.64
Sale of Lots - Cash	600.00
Sale of Lots - On Acct.	-0-
Gifts	25.00
Town of Greenland	1,125.00

DISBURSEMENTS:

Deposits in Savings	
Prep. Care	400.00
Cemetery Expense	3,835.15

LIBRARY FUND

Balance on Hand 12-31/78 -0-

RECEIPTS:

Abbie Vaughn	1,084.35	
Caroline Weeks	222.82	
Lillian Odell	118.85	
Salter Fund	<u>59.42</u>	\$ 1,485.44

PAYMENTS:

Trustees of Weeks Library	\$ 1,485.44
Cash on Hand 12/31/79	-0-

SCHOOL FUND

On Deposit, Portsmouth Savings Bank 12/31/79	
Account #123334	\$ 1,000.00
Interest for 1979	56.03
Paid School Treasurer	56.03
Balance on Hand, Portsmouth Savings Bank	\$ 1,000.00

SIDEWALK FUND

On Deposit, Portsmouth Savings Bank	
Account #123333	1,000.00
Account #20760 Piscataqua Savings Bank	518.60
Balance on Hand	
Account #123333, Portsmouth Savings Bank	1,000.00
Account #20760, Piscataqua Savings Bank	518.60
	\$ 1,518.60

# GREENLAND CEMETERY LOT FUND

On deposit, P.S.B., Account #131113	\$ 4,000.00
Interest, 1979	-0-
Balance on Hand, P.S.B.	4,000.00
Disbursed	-0-

# EMMA PERKINS CEMETERY FUND

On deposit, P.S.B., Account #131116	1,017.29
Interest, 1979	-0-
Balance on Hand, P.S.B.	1,017.29
Disbursed	-0-

# CEMETERY EXPENSE

Postmaster, Greenland	19.37
Jiffy Copy	3.90
Greenland Landscaping & Nursery	260.25
Ralston Tree Service, Inc.	45.45
Ralston Tree Service, Inc.	28.40
Great Bay Hardware & Supply Co.	33.35
Greenland Exxon	51.34
Ralston Tree Service, Inc.	425.00
Parker Tree Farm	28.00
Greenland Exxon	55.00
Great Bay Hardware & Supply Co.	22.29
Portsmouth Savings Bank (Box Rent)	14.00
Hoyts	9.40
Greenland Exxon	23.00
Ralston Tree Service, Inc.	95.65
Chisholm Construction	70.00
	<u>\$ 1,184.40</u>
Contract Labor	2,650.75
TOTAL	<u>\$ 3,835.15</u>

## WEEKS PUBLIC LIBRARY

### New Registrations for 1979:

Adult	45
Juvenile	<u>99</u>
Total	144

### Circulation for 1978:

Adult Fiction	2,460
Adult Non-fiction	903
Childrens Books	3,059
Magazines	1,134
Recordings	<u>128</u>
Total	7,684

### Materials added for 1979:

Adult Books	310
Children's Books	<u>140</u>
Total	450

Interlibrary Loans Received: 39

Bookmobile Books received: 2344

The Library is very fortunate and thankful to have received 208 books and many magazines as donations. The Peterson bequest to the Library is to be used to provide equipment and materials for the new Children's Room.

The summer program for children involved almost 100 children in eight programs. Activities include films, Ranger Rick Club meetings, making and tending a garden for butterflies and a nature hike to Odiorne Point. Story hours for pre-schoolers were held Tuesday mornings. Eight adult volunteers assisted the Librarian in these programs.

In October, Bonnie Van Wert resigned from the Weeks Public Library to work at the U.N.H. Library. We wish her much success.

Marjorie Dannis  
Librarian



# REPORT OF WEEKS PUBLIC LIBRARY

Balance on hand January 1, 1979 \$ 1,194.97

## INCOME:

Town Appropriation	7,823.11	
Abbie Vaughan Fund	1,084.35	
Lillian Odell Fund	118.85	
Salter Fund	59.42	
Gifts for Books	160.61	
Collected for books lost	13.20	
Fines	99.75	
		<u>\$ 9,359.29</u>
		\$ 10,554.26

## EXPENDITURES:

Librarian	4,270.00	
Janitor	412.50	
Books	2,373.38	
Magazines	289.29	
Fuel - Oil/burner service	805.86	
Electricity	423.07	
Telephone	188.93	
Water	45.00	
Supplies	199.21	
Repairs	149.39	
Capital investment	1,346.89	
Miscellaneous	46.16	
		<u>\$ 10,549.68</u>
Balance on Hand January 1, 1980		\$ 4.58

\*\*\*\*\*

## CAROLYN WEEKS FUND

Balance on Hand January 1, 1979 \$ 363.51

## Income:

Carolyn Weeks Fund	\$ 222.82	
Dividends	<u>10.73</u>	<u>233.55</u>
		\$ 597.06

## Expenditures:

Hobbs Insurance Agency	\$ 243.00	
Balance on Hand January 1, 1980	<u>354.06</u>	\$ 597.06

ARTHUR PETERSON FUND

Received October, 1979	\$ 6,998.08	
Dividend	<u>47.46</u>	\$ 7,045.54

REPORT OF TOWN CLERK

January 1st, to December 31st, 1979

Registrations issued in 1979		\$58,101.00
Dog Licenses	\$1,446.00	
Less Fees:	<u>121.50</u>	
		1,324.50
Planning Board		411.00
Board of Adjustment		177.00
Pistol Permits (Police Dept.)		56.00
Filing Fees		4.00
Sale of Town Property and Zoning Books		<u>306.50</u>
		\$60,380.00

Shirley G. Hoonhout  
Town Clerk

REPORT OF TOWN TREASURER

RECEIPTS FOR 1979

Shirley G. Hoonhout:

Property and Resident Taxes	\$ 806,413.82
Motor Vehicle Permits	58,113.00
Dog Licenses issued	1,312.50
Board of Adjustment	177.00
Planning Board	411.00
Sale of Town Property	288.50
Plans and Bidding	18.00
Town Meeting	4.00
Pistol Permits - Police	56.00
Greenland Cemetery Fund	4,360.44
J.M. Sanderson - Building Permits	1,859.50
Chief Karl Gilbert - Insurance checks	293.00
Recording Plans	130.00
Hobbs Insurance - Burglary Claim	1,253.95
Greenland School District	30,316.64
Public Service Co. - Rebate	6.39
W. Richard Weeks:	
Driveway Permits	140.00
Closing Highway Dept. Account	156.82
Indianhead Bank of Portsmouth:	
Tax Anticipation	100,000.00
Interest on C D's	18,942.93
Griffin, Harring - A. Peterson Estate	6,998.08
Gravel Pit Permit	5.00
Redeposit of NSF Check	631.16
State of New Hampshire:	
Bank Tax	4,543.71
Highway Subsidy	12,187.84
Rooms & Meals Tax	13,685.78
Division of Forest & Lands	69.21
Police	200.61
Dept. Resources & Economic Development	18,070.90
Railroad Tax	1,806.15
Public Road Toll	83.18
Municipal Business Profits Tax	35,798.71
Interest & Dividend Distribution	10,997.35
TOTAL RECEIPTS FOR 1979	\$ 1,129,331.17

Cash on Hand - January 1, 1979	\$ 459,513.59
Total Receipts for 1979	1,129,331.17
Less Selectmen's Orders	<u>1,229,677.07</u>
Cash on Hand - December 31, 1979	\$ 359,167.69
 Cash on Hand - Checking Account at I.H.B. of Portsmouth	 \$ 39,167.69
Cash on Hand - I.H.B. of Portsmouth	<u>320,000.00</u>
	\$ 359,167.69

Respectfully Submitted,  
Nathalie Chase, Treasurer

#### SERIAL NOTES OWED BY THE TOWN

5/15/80	Interest	\$ 1,500.04
11/15/80	Interest	1,516.52
11/15/80	Principal	13,865.00
 5/15/81	 Interest	 1,118.85
11/15/81	Interest	1,137.39
11/15/81	Principal	13,865.00
 5/15/82	 Interest	 745.90
11/15/82	Interest	758.26
11/15/82	Principal	13,865.00
 5/15/83	 Interest	 372.95
11/15/83	Interest	379.13
11/15/83	Principal	13,865.00

For Fire Truck as authorized by 1978 Town Meeting

## REPORT OF THE BOARD OF SELECTMEN

During the year 1979, the Town of Greenland observed the beginning of several projects which will serve the town for many years to come.

Shortly after last year's Town Meeting the long awaited new fire truck was delivered. It tends to give the appearance of a green dromedary bounding about the town. This unusual looking piece of fire fighting equipment, carrying its own portable water main has already proved itself to be an asset here and in surrounding communities.

The formerly tortuous railroad crossing by the Sylvania plant has been transformed into a rather pleasant piece of roadway. In the spring when the signal lights have been moved outward and the crossing widened to create lanes for the buses and fuel trucks, which must stop, a long existing problem will become history.

Also in the spring we will see the reconstruction of the Route 101/151 intersection. This intersection will be widened, channelized and have traffic lights installed.

The transfer station authorized at last years Town Meeting is nearly completed. One of the articles at the upcoming Town Meeting is to provide an additional roll-off ejection container and hopper for the transfer station. With the additional container and hopper we will have a well equipped transfer station and be prepared to transport our solid waste to Durham when the refuse-to-energy plant becomes operational. (See the report of the Lamprey Solid Waste Cooperative elsewhere in the booklet)

We would like to take this opportunity to thank Herb Wilson and Jerry Hyatt for their assistance in the installation of the electrical wiring and equipment at the transfer station. Many dollars were saved as a result of the installation of the electrical components by a qualified volunteer group.

During the past fifteen years or more, various groups have proposed the purchase of, or plans for, a structure to house the offices of the town. Last year, for the first time, at a special Town Meeting held in the month of October, the voters of the town made the decision to construct the first phase of a complex which will become a Town Center housing the town offices, fire department, and eventually garage the town highway equipment. The town office portion of this complex is now a reality in the form of an attractive, New England style building which will very likely be ready for occupancy in the month of May. An article in the Warrant for the upcoming town meeting will be an opportunity for the voters to take the next step wherein the fire station portion of the complex will become a reality during the year 1980.

Many thanks go to Jerry and Judy Hyatt for their participation in preparing the plans and documents necessary for the

structure currently under construction and those proposed. Jerry, for his hours of work in gathering the expertise of many architectural and structural professionals and putting it all together on paper for past and present proposed structures to house the operations of the town. Judy, for surrendering her dining room table during the last couple of years while Jerry drew his pictures.

For the past few years the Board of Selectmen have applied some pressure on Richard and Marion Weeks to prompt Richard to remain as the Town's Road Agent. Richard has informed us repeatedly that sooner or later he was going to sit at home and enjoy a snow storm while throwing logs on the fire. This year he was serious and on October 1st he resigned as Road Agent. (He told us in March that he was going to do it but we did not believe him.) We were very fortunate that Franklin Beck, who we found had been envious of Richard's ability to play in the snow, was available to come forth and take over the task of Road Agent. We must congratulate Franklin who in his freshman year as Road Agent has done a remarkable job of snow removal. At the time of this writing we know of no resident who had been stuck in the snow this winter.

You will observe in the Warrant (insert) issues dealing with proposed amendments to the Zoning Ordinance and Building Regulations. These proposed amendments are explained in the Report of the Planning Board which is located elsewhere in this booklet. Should you have any questions regarding the proposed amendments please feel free to contact any member of the Planning Board.

All owners of property within the town will shortly receive Inventory forms. Be certain to fill out the forms completely and return them prior to April 15, 1980. State legislation imposes a mandatory penalty for anyone who does not return their inventory by April 15th.

Early in the 'Seventies it became obvious that the town could no longer handle the ballot voting, count the votes, and conduct the business portion of the Town Meeting in one day. The Selectmen at that time decided to hold the business portion of the Meeting on Saturday night. The practice of holding the latter portion of the meeting on Saturday night has continued as an accepted practice until this year. Occasionally, during the past few years the Selectmen have been asked to consider holding the meeting on another night. Recently, at a public hearing conducted by the Planning Board with over fifty people in attendance, a poll was taken which indicated a desire for the business meeting to be held during the week. The night most heavily favored was Thursday. Therefore, this year the business portion of the meeting will be held on THURSDAY, March 13, 1980.

We look forward to seeing you Tuesday, March 11, 1980, between the hours of 10 a.m. and 6 p.m. when the polls will be open for Town and School balloting, and on THURSDAY, March 15th at 8 p.m. when the remaining Warrant articles will be presented for your decisions.



## REPORT OF THE PLANNING BOARD

The year 1979 was an exciting year for the Planning Board. The Board was privileged to review the plans for and welcome not one, but, two branch banks. The Board also reviewed the site plan for a warehouse operation wherein the building alone is larger than the area of some residential subdivisions that the Board has dealt with. The proposed residential development during the year was quite modest, therefore, the substantial increase in tax base is of a nature requiring few town services.

Growth in the Seacoast area is at a point where great pressure is being applied to our town. If we can continue to grow with selective industrial and commercial development offsetting the expenses created by residential growth we will be able to retain a town of desirable rural character that we can afford to live in.

At the time of voting on March 11, 1980, voters will receive a ballot containing seven questions dealing with proposed amendments to the town's Zoning Ordinance and Building Regulations. A brief description of each of the amendments follows:

A. The deletion of a phrase in the second paragraph of the building regulations. The phrase in question deals with the requirement of a building permit when an alteration effects more or less than 10% of the floor area of a structure. Elsewhere in the regulation it is stated that the Building Inspector may waive the permit requirement if the proposed construction has a value of less than \$500. The 10% of floor area requirement is often ambiguous and contradictory to the \$500 cut-off point. It is the view of the Building Inspector and Planning Board that deletion of the 10% factor is more clear and easier to understand.

B. That recreational campgrounds shall shut down operations between November 1st and April 15th each year. The Planning Board is proposing this amendment to insure that the town does not experience expenses for education of children or requests for welfare from any individual who has gained a settlement within the town by residing in a campground for an extended period of time.

C. That some commercial applications be added to the uses permitted in the Industrial District. Traveling toward Portsmouth on Route 101 beginning at the intersection of Route 151 (at the Vet's Hall), one encounters the Telephone Company facility, next comes property on which we understand will soon be located the offices and equipment of Northern Utilities. Next to this is an area that seems to have no immediate development planned. We then encounter the newly renovated International garage which is followed by a Bank. Although the referenced businesses are assets to the town, in some cases, far better than former uses as industrial properties; however, they do not fall within current uses permitted in our Industrial zone. If adopted, the proposed

amendment would bring us into conformance with our own Zoning Ordinance. The additional uses proposed in the Industrial zone would not, in the opinion of the Planning Board, allow uses undesirable in an industrial area.

D. This proposed amendment deals with warehouse construction in the Commercial zone. At last year's town meeting the voters decided to rezone the area of Vickery's pit, adjacent to the Town Dump, to Commercial for the purpose of the development of a warehouse park. Recently, while reviewing the plans of a warehouse structure to be located elsewhere in the Commercial zone it became apparent that although the townspeople voted to dedicate the pit area to warehousing, the specific wording of our zoning is questionable regarding warehouse construction. Although warehousing is an activity that is both industrial and commercial there exist areas in our Commercial zone where the presence of a warehouse would be very undesirable. The proposed amendment, if adopted, would serve two purposes. 1. Set aside the pit area as an area of limited commercial use dedicated principally to warehousing. 2. Allow warehouse construction in the remainder of the Commercial zone only where and when recommended by the Planning Board and the Board of Adjustment. In this situation each request for warehouse construction along Route 101 or 151 in areas zoned commercial would be brought to a public hearing for citizen input and require the recommendation of both the Planning Board and Board of Adjustment.

E. The deletion of an obsolete sign ordinance. A few years ago the town adopted a comprehensive signing ordinance covering applications in all zones. Prior to the adoption of the above referenced ordinance the only ordinance dealing with signs was located in the uses permitted portion of the residential zone. The reference to signs in the residential zone description is obsolete and contradictory and should be deleted.

F. Each request for variance must currently be accompanied by a check for \$25 plus one dollar per abutter. The \$25 is to cover expenses of newspaper advertising. The one dollar per abutter is to cover the cost of mailing a certified letter to each abutter as required by State statute. The cost of a certified letter is now \$1.40. This amendment, if adopted, will allow the Board of Adjustment to periodically adjust the charge per abutter to reflect increased costs.

G. This proposed amendment deals with site and architectural requirements which must be submitted at the time of Planning Board site review of proposed commercial structures in the Commercial zone. The requirements are not overly restrictive and would give the Planning Board authority in the area of aesthetics. This proposed amendment was initiated by representatives of Greenland Resident Organization (GRO) who provided the Planning Board with valued assistance in the formulation of the amendment.



All of the proposed amendments described above come to you with the unanimous approval of Planning Board members who presented the amendments at the second public hearing.

Please exercise your right to vote on Tuesday, March 11, 1980, between the hours of 10 a.m. and 6 p.m.; and attend the business portion of Town Meeting to be convened at 8 p.m. on THURSDAY, March 13, 1980.

Your Planning Board

Morris Coberth, Chairman  
Franklin Beck  
Paul Power  
James Hayden  
Herman Parker  
Lauren Smith  
Rance Collins

# BUILDING PERMITS FOR 1979

	<u>TOWN MAP</u>	<u>AMOUNT</u>
Gowen Bros. Addition	R17-3	\$ 13,000.00
Bay Colony Realty Dairy Store and Gas	U6-64	22,500.00
Donald Freddette Alteration	R11-18	1,000.00
G.T.E. Sylvania Addition	R21-44	25,000.00
Warren Brown Residence	R17-18	35,000.00
Paul Wiseman Addition	R21-62	1,000.00
Alvin Noyes Residence	U9-66	38,000.00
Paul Webber Addition	U5-2	20,000.00
Donald Bailey Pool	R6-12A	7,000.00
Gregory Hankin Addition	R10-7	6,000.00
Richard K. Wilson Residence	R14-33	65,000.00
Loren Smith, Jr. Garage and Addition	R16-22	10,000.00
Stephen Vickery Summer House	R14-11	1,000.00
Joseph Geoddeke Addition	R21-25	8,500.00
Peter O'Brien Addition	R17-44	10,000.00
John W. Jezsu Garage	U1-21	6,500.00

	<u>TOWN MAP</u>	<u>AMOUNT</u>
John Stocker Addition	R6-4	\$ 5,000.00
Jerry Gittlein Alteration	R10-48	1,400.00
Vernon Gholson Addition	U9-1	1,000.00
James W. Butler Solar Hot Water	U1-56	2,755.00
Charles Cummings, Jr. Solar Hot Water	R10-45	2,255.00
William Dube Utility Shed	R17-35	1,000.00
Donald Ladd Addition	U9-14	8,000.00
Robert Pickard Jr. Garage	R11-30	4,000.00
Harold Morse Residence	R15-14	65,000.00
Ernest Underwood Residence	R15-8	53,000.00
John Maher Alteration	U4-3	3,500.00
Truck Sales, Inc. Addition	R21-54	30,000.00
James Rolston Addition	R13-30	22,000.00
First National Bank Branch Bank	R17-63	97,000.00
Noel Sheldon Residence	R12-4	50,000.00
Jerome Gittlein Pool	R10-48	6,000.00
Robert Bourcier Addition	U6-12	1,500.00
Winston Gouzoules Residence	R17-44	60,000.00
Charles Iminski Chimney	R21-61	800.00

	<u>TOWN MAP</u>	<u>AMOUNT</u>
Alfred Contarino Addition/Alteration	R20-13	284,000.00
Eddie Dyer Addition	R21-56	600.00
Theodore Fitzgerald Garage	U2-14	6,000.00
William Copeland Residence	R21-57	35,000.00
Michael Mack Residence	U1-23	30,000.00
Louis Pento Residence	U6-47	70,000.00
Michael Burnett Residence	U8-21	30,000.00
Karen Thomas Residence	R9-313	37,000.00
John R. Brackett Residence	R12-18A	35,000.00
Donald Brown Addition	R3-18	3,500.00
Michael Burnett Residence	U8-22	30,000.00
Four Star Builders Residence	R16-15	35,000.00
Town of Greenland Transfer Station	U3-19	10,000.00
Frank Ireland Garage	R6-13	1,000.00
Thomas Woodworth Addition/Alteration	R22-29	13,500.00
Portsmouth Savings Bank Branch Bank	R21-50	125,000.00
Robert Piterson Warehouse	R10-25	15,000.00
G.T.E. Sylvania Storage Shed	R21-44	21,000.00

	<u>TOWN MAP</u>	<u>AMOUNT</u>
Ralph Noveletsky Office Building	R20-16	40,000.00
Neil Underwood Residence	R15-9	55,000.00
Town of Greenland Office	U5-13	214,000.00
Michael Burnett Residence	U8-23	60,000.00

J.M. Sanderson  
Building Inspector

SEPTIC SYSTEMS NEW AND REPAIRED

Alvin Noyes	U9-66	Louis Pinto	U6-47
Richard Wilson	R14-33	Michael Burnett	U8-21
Wayne Vetter	U6-9	Andrew Schools	U8-18
Daniel Poulin	R14-30	Kelley Thomas	R9-3B
Harold Morse	R15-14	John Brackett Jr	R12-18A
Ernest Underwood	R15-8	Ruth Nelson	U5-20
First National Bank	R17-63	Four Star Builders	R16-15
Noel Sheldon	R12-4	Portsmouth Savings Bank	R21-50
Winston Gouzoules	R17-44	Wallace Berg	R3-6
Alfred Contarino	R20-13	Michael Burnett	U8-22
Gordon Hayden	R17-8	Neil Underwood	R15-9
William Copeland	R21-57	Robert Peterson	R10-25
Michael Mack	U1-23	Town Office	U5-13

OCCUPANCY USE PERMITS

First National Bank	Robert Peterson
Portsmouth Savings Bank	Aldrich Company

SEPTIC INSTALLERS LICENSES

Michael Caswell	4-7	Jasand Corporation	9-24
Dominic Pitteoglio	7-12	James Jackson	10-31
Frank's Construction	7-25	Bill Pinkham	10-31
Iafolla Construction	7-25	Peter Kuegal	10-4
Steve Vickery	9-6	Dave Batchelder	11-8
Fred Muder	9-23	Fred Bourassa	11-8
Tom Sawyer	9-12	Coakley Construction	7-13
William Morgridge	9-18	Michael LaParle	12-6
Hampton Concrete	9-24	Patton Construction	12-13

## REPORT OF FOREST FIRE WARDEN AND STATE FOREST FIRE SERVICE

Prevention and control of forest fires is handled through a cooperative effort between town/city fire organizations and the State Forest Fire Service.

Since 1903, when the first forest fire laws were passed by our Legislature, the State Forester has appointed someone in each municipality as a Forest Fire Warden and charged him with the responsibility of forest fire prevention and control within his town/city. This person may ask the State Forester to appoint as many Deputy Forest Fire Wardens as may be necessary to efficiently carry out his charge

The State Forester has divided the State into ten forest fire districts with a full time District Forest Fire Chief in each district. The State organization is charged with assisting the municipal forest fire organization in any way possible.

State personnel conduct fire training schools, assist with forest fire suppression, fire cause investigation, prosecution of fire law violators and forest fire prevention programs. Forest fire suppression equipment is purchased through State bulk purchasing ability and sold to local forest fire organizations at one-half cost. Excess military property is obtained and turned over to town/city departments at no cost to local departments for conversion into fire suppression units. This cooperative arrangement between State and municipality has resulted in one of the best forest fire records in the United States with less than one-half acre of woodland burned in each fire reported.

### 1979 Forest Fire Statistics

	<u>No. of Fires</u>	<u>No. of Acres</u>
State	1,099	318
District	68	33.84
Town	4	.40

Clark M. Davis  
District Fire Chief

Roy Chisholm  
Forest Fire Warden

# REPORT OF THE FIRE DEPARTMENT

1979

The fire department responded to 57 emergency calls in 1979. This was an increase of one from 1978. However, in town calls decrease from 51 in 1978 to 44 in 1979. I beleive that an increased awareness in fire prevention by the citizens of the community has has contributed to this decrease. Over the past few months as I have spoken to various groups in town I have tried to stress the importance of our working together as Partners in Fire Prevention. We, the fire department, can not prevent a fire from occurring in your home. We can and will however, provide you with all the assistance necessary to make your home as safe from fire as possible and to help you develop an escape plan in the event a fire should start. Again, let me stress that you are the only one that can prevent that fire from occurring.

The breakdown of calls for 1979 is as follows:

Mutual Aid	13
Investigations	6
Structure	3
Medical Aid	3
Grass	3
Woods and Brush	3
Power Lines	4
Town Dump	2
Chimmney	1
Vehicle Fire	2
Vehicle Accident	5
Furnace	2
Controlled Burning	2
Gas Leak	2
Flooded Cellar	2
Miscellaneous	4

Under our Mutual Aid agreements with surrounding communities Greenland provided the following aid:

Newington	3
Stratham	4
Rye	1
Portsmouth	4
N. Hampton	1

The following communities assisted Greenland in 1979:

Portsmouth	1
Rye	1
N. Hampton	1
Newington	1



The new fire truck was received in March and has met or exceeded all specifications and department members have put in many extra hours of training to familiarize themselves in its operation. This vehicle will be a valuable asset to the community for many years to come.

Also in 1979, 15 members of the department passed the N.H. Minimum Standards examination for firefighter and were certified by N.H. Fire Service Training and the N. H. Minimum Standards Commission. The Town of Greenland can take pride in having Volunteers that have given of their time to reach this level of professionalism so that they might better serve their community.

In this year's Town Warrant is an article, place by petition, requesting that an Emergency Medical Service be established under the direction and control of the fire department. This group would provide basic life support in an emergency life threatening situation until the arrival of an ambulance. It is not its intent to provide ambulance service but to provide the care necessary to stabilize a victims's condition during the time it takes an ambulance to respond. If this is a service that the citizens of town would like their fire department to provide for them, through the adoption of this article, then we will establish the necessary training and procedures to do so.

Again, I would remind everyone in the community and those especially who are new in town that we are a volunteer fire department and that to remain so we must have people who are willing to give of their time to train and respond. Day times are extremely critical and we welcome anyone with a desire to serve their community.

I would like to once again thank the Ladies Auxiliary for their continued support. Their help on the fireground with refreshments as well as their monetary support is greatly appreciated by all the members of the department.

CHIEF		
Kenneth N. Fernald		
<u>1st Deputy</u>		<u>2nd Deputy</u>
Duncan Brackett		James Wilbur
<u>Capt. Co.1</u>	<u>Capt. Co. 2</u>	<u>Capt. Co. 3</u>
Harry Durgin	Richard Hazzard	Donald Miller
<u>Engineer Co.1</u>	<u>Engineer Co. 2</u>	<u>Engineer Co. 3</u>
John Bergen	William Thompson	John Sargent
<u>Board of Directors</u>		
Franklin Durgin	Chip Hussey	Ted Romoli
Respectfully submitted		
/s/ Kenneth N. Fernald		
Chief		
Greenland Vol. Fire Dept.		

# REPORT OF HIGHWAY AGENT

WINTER ROADS - January 1 to October 1, 1979

## PLOWING SNOW:

Frederick Bourassa, Jr.	1,668.00	
W. Richard Weeks	442.50	
John Weeks	317.00	
Greenland Esso	249.82	
R.C. Hazelton, - Plow parts	235.86	
Richard Chisholm	200.00	
Thomas Cowen	190.00	
Andrew Croteau, - Welding	173.00	
Jonathan Fletcher	170.00	
Gary Bourassa	124.00	
Thomas Howe	96.00	
Robert Fuller	96.00	
Richard Rugg	68.00	
Theodore Fitzgerald	60.00	
Thomas Johnson	56.00	
Sanel Auto Parts	40.65	
McFarland Ford	25.20	
Wentworth Lumber Co. - Paint for plow	20.76	
Ben's Auto Body	20.00	
W. Richard Weeks, Jr.	16.00	
Edwin Howe	8.00	\$ 4,276.79

## SALTING ROADS:

Granite State Minerals, Inc.	2,850.00	
W. Richard Weeks	1,497.00	
Theodore Fitzgerald	154.00	
Frederick Bourassa, Jr.	148.00	
John Weeks	78.00	
L. Chester Simpson, - Sand	58.80	
Gary Bourassa	44.00	
Dyar Sales & Machinery Co. - Spreader parts	34.47	
Jonathan Fletcher	34.00	
Frederick Bourassa, Sr.	14.00	
Clifton Randlett	12.00	
Cameron Sewall	12.00	
Richard Rugg	12.00	
Robert Fuller	4.00	\$ 4,952.27

## WINTER PATCHING:

Blue Rock Industries - Dura Patch	169.40	
Richard Weeks	12.00	
Robert Fuller	4.00	\$ 185.40

Total Winter Roads to October 1, 1979	\$ 9,414.46
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# SUMMER ROADS - January 1 to October 1, 1979

## PATCHING ROADS:

Richard Weeks	\$	169.30	
Tilcon Warren Co. - Dura patch		106.95	
Richard Weeks, Jr.		80.00	
Robert Fuller		64.00	
Frederick Bourassa, Sr.		60.00	
Theodore Fitzgerald		56.00	
Frederick Bourassa, Jr.		46.50	
Thomas Howe		36.00	
Timothy Collins		28.00	
Christopher Thompson		28.00	
Merrimack Farmers		23.00	
Gary Bourassa		<u>21.50</u>	\$ 719.25

## SAND FOR TARRING:

Albert Grappone - Sand	\$	490.00	
John Weeks		105.00	
W. Richard Weeks, Jr.		<u>80.00</u>	\$ 675.00

## TARRING ROADS - Stratham Lane - Dump Road

N.H. Bituminous Co. - Asphalt	\$	1,045.96	
Lloyd Stevens - Truck		45.00	
Randolph Stevens - Truck		45.00	
Frederick Bourassa, Jr. - Loader		50.00	
W. Richard Weeks, Sr.		15.00	
Frederick Bourassa, Sr.		<u>5.00</u>	\$ 1,205.96

## DUMP ROAD:

Russell Simpson	\$	96.00	
W. Richard Weeks		<u>20.00</u>	\$ 116.00

## INSPECTION - NEW ROADS:

W. Richard Weeks	\$	65.00	
H. Wendell Parker		<u>35.00</u>	\$ 100.00

## PORTSMOUTH ROAD:

*John Lafolla Co.	\$11,982.86	
Karl Gilbert, - Police	105.00	
Tilcon Warren Co. - Dura patch	104.36	
W. Richard Weeks	50.00	
W. Richard Weeks, Jr.	35.00	
Robert Fuller	28.00	
Thomas Howe	<u>28.00</u>	\$ 12,333.22

DRAINAGE - McShanes

W. Richard Weeks	\$	50.00	
Frederick Bourassa, Sr.		20.00	
Roto Rooter		<u>255.00</u>	\$ 325.00

MOWING ROAD SIDES:

W. Richard Weeks - Tractor	\$	40.00	
John Weeks		<u>16.00</u>	\$ 56.00

TRUCK EXPENSES:

Exxon Co., U.S.A.	\$	266.70	
Greenland Exxon		26.55	
Yudy's Tire Service		24.16	
Henry Fieldsend		10.00	
W. Richard Weeks		10.00	
W. Richard Weeks, Jr.		8.00	
Andrew Croteau		<u>20.00</u>	\$ 365.41

Total Summer Roads to October 1, 1979			\$ 15,895.84
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\*\$ 4,653.89 of this amount is a new subsidy  
from N.H. State Highway to be used  
in addition to Town Appropriation.

/s/ W. Richard Weeks  
Road Agent

REPORT OF HIGHWAY AGENT

October 1 to December 31, 1979

PAYMENTS:

Franklin Beck - Highway Agent	\$	545.64	
Herman Parker - Subdivision work		43.13	
W. Richard Weeks - Subdivision work		32.50	
W. Richard Weeks, Jr. - Plowing/Salting		8.00	
Metra Chem. Co.- Activate		555.22	
New England Barricade - Sign		15.80	
Friedrich - Remount plow		522.70	
Granite State Minerals - Salt		840.55	
Ben's - Align and balance		55.00	
Dyar Sales & Machinery Co. - Parts		36.64	
Ray's Catch Basin Service, - Cleaning		160.00	
Tilcon-Warren - Cold patch		<u>87.88</u>	\$ 2,903.06

/s/ Franklin Beck  
Road Agent

## REPORT OF MOSQUITO CONTROL COMMISSION

In 1979 we planned to use the services of the Rockingham County Mosquito Control program. The County program folded as the supervisor resigned and much of their equipment was lost in the County Home barn fire. The larviciding program got underway in July. Most of the work was done on the salt marsh as that is where most of the breeding takes place.

The 1980 program will be based on a nine months' period for spring and fall as well as summer breeding mosquitoes. This program will enable the complete seasonal control of larval mosquitoes in fresh and salt water.

This program, using recently purchased advanced equipment, will effect control of the very troublesome species found in the woodlands and temporary pools. This will be effected in the spring months when the majority of these mosquitoes hatch.

### SUMMARY OF 1979 MOSQUITO CONTROL EXPENSES

AMOUNT APPROPRIATED: \$4,095.00

#### AMOUNT EXPENDED:

Labor	2,449.24
Equipment:	
2 Light traps @64.50	129.00
1 Power duster	<u>450.00</u>
	579.00
Chemicals	500.00
Gas and Oil	<u>185.40</u>
Total	\$3,713.64

#### AMOUNT REQUESTED FOR 1980:

Labor	\$4,275.00
Gas and Oil	300.00
Office and Field Supplies	100.00
Medical tests	<u>60.00</u>
Total	\$4,735.00

Edith Lovering  
Mary T. Silvvenius  
William D. Boulanger

# COURT CASES

	1979	1978
ASSAULTS	3	0
A.W.O.L.	1	0
BENCH WARRANTS	0	2
BURGLARIES	6	1
CORRECTIVE LENSES	4	0
DISORDERLY CONDUCT	0	6
DISOBEYING AN OFFICER	1	0
D.W.I. ARRESTS	2	6
FOLLOWING TOO CLOSELY	1	1
FAILURE TO DIM LIGHTS	0	1
FAILURE TO YIELD	2	2
FAILURE TO KEEP RIGHT	2	0
FAILURE TO STOP FOR SCHOOL BUS	1	0
FAILURE TO STOP FOR AN OFFICER	1	0
MISUSE OF PLATES	1	2
OPERATING WITHOUT LICENSE	7	4
O.H.R.V.	0	7
OPERATING AFTER REVOCATION	2	0
PUBLIC INTOXICATION	3	0
POSSESSION OF DRUGS	1	0
RECKLESS OPERATION	0	1
SPEEDING	67	84
STOP SIGN	12	3
SOLID LINE	6	6
UNINSPECTED VEHICLES	16	7
UNREGISTERED VEHICLES	10	7
WARRANTS ISSUED	2	6
ONE WAY	<u>5</u>	<u>0</u>
TOTAL	156	146

# DEPARTMENT INVESTIGATIONS

	1979	1978
ASSAULT	3	0
ASSISTS TO RESIDENTS	234	242
ACCIDENTS	69	78
ALARMS ANSWERED	61	19
AUTO THEFTS	1	0
BURGLARIES	25	22
COMPLAINTS	276	265
JUVENILES MATTERS	12	7
MALICIOUS DAMAGE	11	12
MISSING PERSONS	4	5
THEFTS	51	43
UNTIMELY DEATHS	3	7
VACATION HOMES CHECKED	60	84
VEHICLES TOWED	14	14
	<hr/>	<hr/>
TOTAL INVESTIGATIONS	822	805



## RECREATION COMMISSION REPORT

The 1979 recreation program organized and directed by the Recreation Commission was a huge success.

Over 110 boys and girls, ages 8 to 17, played on eight teams in Little League, Babe Ruth League and two girls organized softball teams.

The Commission once again would like to thank all the coaches, managers, game officials and coordinators for their unselfish and devoted time which they gave to us and all the children in the Town of Greenland. Without their time and efforts, we could not begin to function as we do. Thank you all and keep up the good work.

The Babe Ruth baseball field was used by your children and other local organized softball teams such as Rich's Dept. Store, Pepsi Cola, Telephone Company and Sylvania. The comments we received were "what a beautiful ball field the Town of Greenland has."

We were very proud when we heard this. We the townspeople should be proud of our new field.

This spring we will be setting up the new bleachers at the field so you won't have to sit in your cars or chairs.

The new recreation building at the little league field was enjoyed by young and old. The kids really enjoyed it. A big thanks to Jan Goeddeke for all her help in organizing the mothers to help man the building. Thanks Jan - see you in 1980.

The town tennis courts were in full swing one again. A lot of people used the courts and it is nice to see them getting out and enjoying themselves.

Once again, the Recreation Commission, wants to thank all townspeople who have shown the confidence you have in us in trying to bring good clean recreation to your children. We hope that you will continue to show your support in us, and please, we urge you to support your children. We only have them for a short time until they are gone, so come on out and enjoy them as a family. See you all in 1980.

Thank you once again.

Bob Krasco, Chairman  
John Haslam  
Jan Goeddeke  
Wayne Chase  
Duncan Brackett



# SUMMARY OF RECREATION COMMISSION 1979 EXPENSES

AMOUNT APPROPRIATED: \$2,950.00

## AMOUNT EXPENDED:

Seacoast Girls' Softball dues	\$ 40.00
Seacoast Little League dues	30.00
Pony League dues and insurance	79.00
Sunset Park Dedication stone	50.00
Philbrick's Sports World	491.44
Gallagher's Sport Center	1,003.80
Peter Sargent-Maintenance	526.00
Iafolla Industries	398.39
Binn Bros. - Trophies	80.59
Grossmans's Lumber	38.39
Lime	27.35
First Aid supplies	7.84
Lawn Irrigation Co.	75.00
Great Bay Hardware	19.00
Triangle Chemical Co.	<u>143.75</u>

\$3,010.55

## BUDGET REQUEST FOR 1980

Baseball - 8 teams	\$2,000.00
Girls' Softball - 2 teams	300.00
Tennis	200.00
Maintenance of town fields	650.00
Ball Park mix	200.00
Sunset Field - Grading	400.00
Chemical Toiltes	<u>300.00</u>

\$4,050.00

## LAMPREY REGIONAL SOLID WASTE COOPERATIVE

PROGRESS REPORT  
1979-80

Since our report to you at the time of your 1979 Town Meeting, the Cooperative, through the strong efforts of its representative members from each town, has made outstanding progress.

In May of 1979, the Cooperative obtained bids from pre-qualified suppliers of incinerator-energy recovery systems for the design, manufacture, and installation of three 36-ton-per-day incinerators and two integrated boiler systems for the production of steam to be sold to the University of New Hampshire, to supply a portion of their steam requirements in lieu of the conventional oil-produced heating medium. Consumat Systems, Inc., of Richmond, Virginia, was awarded the contract for the complete incineration-energy recovery portion of the project. This company is the largest and most advanced one of its kind known to us in the United States, with an excellent record of quality and performance. Their contract calls for a step or a phased schedule of delivery and installation towards a start-up date scheduled for late spring of 1980. They have continuously maintained the established timetable and we anticipate no problem in meeting start-up dates, weather and acts beyond their control permitting.

In mid-summer, upon completion of a major contract involving the relocation of the entire University of New Hampshire Power Supply & Transformer System to make way for the Cooperative's plant, a contract was awarded to Griffin Construction Company, Inc., for the site development and building construction portion of the project. This contract was developed in close coordination and for integration with Consumat's work to the end that all elements of both projects be completed as required to place the plant in operation efficiently and economically in the best interest of the Cooperative. Although the site development contract was delayed approximately three weeks by serious unanticipated foundation problems, very effort by the contracting party and the Cooperative's management is expected to effect sufficient completion of the project to meet the scheduled start-up operation.

Although every effort was made by the Cooperative to anticipate the overall costs of the project, a number of events have occurred which have increased the capital costs of the project since the original estimates were made in late '77 and early '78. Two towns joined the Cooperative (Epping and Rollinsford), giving us an increased tonnage of waste to be handled. To provide the capacity to accept the estimated refuse generated by the 12 towns, to build in a growth reserve capacity, and at the same time maintain a safety stand-by incinerator for maintenance and emergency purposes, the Cooperative specified three 36-ton-per-day incinerators rather than the three 25-ton units on which the original estimates were based. With bids taken on all elements

of the project during mid-year 1979, virtually at the height of the national inflationary spiral, all costs have substantially increased. As a result, the estimated capital cost of all elements of the project is now estimated to be approximately 3.3 million dollars. Despite this major increase in capital costs, the Cooperative, through judicious management and investment of available funds, has been able to move ahead on its scheduled plan for construction of the plant, with only the additional bonding of \$450,000. This additional capital investment, which the Town of Durham is being asked to loan the Cooperative, as in the case of the initial bond issue, has been offset completely by the increase in the price of fuel oil and the resulting estimated increase in revenues returned from the sale of steam, such that no increase in the tipping fee is projected. In fact, with reasonable control on the operating costs of the plant, any increase in the price of oil could improve the tipping fee (cost per ton of refuse handled) for each town. While a \$10 per ton tipping fee has been used in projecting your town's share for budgeting purposes for the last six months of 1980, when we expect to be burning your refuse, the Cooperative does not expect any increase in this cost per ton if oil prices stay as they are, or increase.

Continuing inspections are being made of the facilities being produced by Consumat, and we are confident that the units which we have selected will perform in accordance with our planned production program. Although our system is designed to handle all types of residential waste, including glass, the Cooperative members voted unanimously to encourage the removal of glass at its source, either through recycling or local disposal as land fill. Glass is nonproductive as a source of heat and in fact does detract from the heat quality of the refuse burned, and it is estimated that there may be a net savings to all of the communities in the Cooperative to remove the glass and dispose of it locally rather than to transport it to the Cooperative's plant, process it as a part of the tonnage cost, and then dispose of it. The Cooperative's staff is working with the member towns to assist in such a program wherever possible.

The Directors of the Cooperative wish to express their deep appreciation for the assistance given its efforts by the officers and staff of the University System, and the University of New Hampshire, as well as the officers and staff of all the cooperating towns. Every effort will be made through continuing correspondence and news releases to keep all of the residents of the twelve towns informed of the progress in the development of their solid waste disposal and energy recovery plant.

#### JOINT BOARD OF DIRECTORS

Albert Shiely, Barrington

Malcolm J. Chase, Durham - Chairman, Lamprey Regional Solid Waste  
Cooperative

Mary Fecteau, Epping

Rance Collins, Greenland - Chairman, Operations Committee

Joseph P. Ford, Lee

Joseph Moriarty, Madbury - Member, Operations Committee  
William Chick, Newfields  
Paul deRochemont, Newington  
Earl E. Brill, Newmarket - Member, Operations Committee  
Robert A. Low, Northwood  
Gerald Boothby, Rollinsford  
W. Douglas Scamman, Stratham - Secretary-Treasurer

/s/ Malcolm J. Chase, P.E.  
Chairman, Lamprey Regional Solid  
Waste Cooperative

REPORT OF THE CIVIL DEFENSE DIRECTOR  
1979

This past year has been spent in developing an Emergency Operations Plan for the Town of Greenland. The plan has been developed in conjunction with State Civil Defense to cover numerous situations, both natural and man made, that might confront the the town and require the protection or evacuation of a large number of our citizens. In the past, the emphasis of civil defense has been on nuclear war. While that is always a possibility, the main concern now is the protection of the civilian population from natural disasters and other man generated incidents. The Town of Greenland is so located that any number of these events could threaten us and it is essential that we have a plan to provide control and guidance in such an emergency.

In the coming weeks I will be holding informational meetings to explain the plan and to get input from the citizens of the community. There are many jobs that need to be done to make a plan like this work and I would ask anyone interested in becoming involved to contact me.

/s/ Kenneth N. Fernald  
Director, Civil Defense

**TOWN WARRANT  
TOWN BUDGET  
AND  
SUPPLEMENT #1**

TOWN WARRANT 1980

The State of New Hampshire

To the inhabitants of the Town of Greenland in the County of Rockingham in said State, qualified to vote in Town affairs:

You are hereby notified to meet at Greenland Central School in said Greenland on Tuesday, the eleventh day of March, next at ten of the clock in the forenoon to act upon the following subjects:

ARTICLE 1. To choose all necessary Town Officers for the year ensuing and to cast your ballot on the following questions:

- A. Are you in favor of the adoption of Amendment No. I as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend paragraph 2 of the Building Regulations by: removal of the words, "affecting more than 10% of its floor area or", from the first sentence so that paragraph will state as follows:

No building construction shall be started; no building shall be moved onto a particular lot; no building alteration which will alter its then existing purpose or use shall be undertaken, and no building shall be put to any use different from that on the day of enactment of this ordinance until a permit therefor has been issued under the terms of this ordinance. All permits shall expire one year from the date of issuance unless extended for good cause shown.

Recommended by the Planning Board

- B. Are you in favor of the adoption of Amendment No. II as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend Article IV, Residential District paragraph 12 by adding new sub-paragraph II, E, reading as follows: Will be seasonal operation only as per sub-paragraph III below. Further adding new sub-paragraph III Operating Procedure, which shall read as follows:

- A. Recreational camping areas shall cease operation annually by November 1st and remain closed until April 15th of the following calendar year.
- B. Meets requirements of definitions in sub-paragraph I.

Recommended by the Planning Board



- C. Are you in favor of the adoption of Amendment No. III as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend Article VI, Industrial District, Paragraph B Uses Permitted, by inserting the following words after the word industries: warehouses, and those uses stated in paragraph D and E of Section 1, Article V, so that paragraph B shall state:

Industries, warehouses, and those uses stated in paragraphs D and E of Section 1, Article V provided that they shall not cause injurious or obnoxious noise, vibration, smoke, gas fumes, odor, dust, fire hazard or other objectionable conditions.

Recommended by the Planning Board

- D. Are you in favor of the adoption of Amendment No. IV as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To amend Article V, Commercial District, by adding new Paragraph J and K which shall read as follows:

- J. Warehousing: By variance by Board of Adjustment pursuant to Article X provided the Planning Board recommends the same for consideration by the Board of Adjustment.
- K. Limited Commercial District as set forth in Amendment to the Appendix, Zone Two, Commercial District, with used therein limited as follows:

This portion of the Commercial District shall not enjoy the residential usages as written in paragraphs A, B, and G of Section 1, Article V.

Further that warehousing will be allowed in this area, otherwise subject to all commercial District uses and restrictions.

Further to amend: Appendix, Zone Two, Commercial by adding the following last paragraph which shall read as follows:

It shall also include as limited Commercial District (as per paragraph K in Article V) all land located within that shown on the Town of Greenland Tax Map, dated 1978, Map U2-Lot30, this being a parcel of land adjacent to the Town Dump known as Vickery's pit.

Recommended by the Planning Board

- E. ARE YOU IN FAVOR OF THE ADOPTION OF AMENDMENT NO. V AS PROPOSED BY THE PLANNING BOARD FOR THE TOWN ZONING ORDINANCE AS FOLLOWS:

TO AMEND ARTICLE IV RESIDENTIAL DISTRICT, SECTION 8 BY DELETING SECTION 8 IN ITS ENTIRETY AND RENUMBERING THE FOLLOWING 4 SECTIONS.

(Recommended by the Planning Board)

- F. ARE YOU IN FAVOR OF THE ADOPTION OF AMENDMENT NO. VI AS PROPOSED BY THE PLANNING BOARD FOR THE TOWN ZONING ORDINANCE AS FOLLOWS:

TO AMEND ARTICLE X BOARD OF ADJUSTMENT, SECTION 1, PARAGRAPH E. CHANGE LAST SENTENCE TO READ:

THE FEE SHALL BE \$25.00 PLUS AN ADDITIONAL CHARGE PER ABUTTER, SAID CHARGE TO BE ESTABLISHED AND PERIODICALLY ADJUSTED BY THE BOARD OF ADJUSTMENT TO REFLECT THE EXPENSE OF REQUIRED MAILING TO ABUTTERS.

(Recommended by the Planning Board)

- G. ARE YOU IN FAVOR OF THE ADOPTION OF AMENDMENT NO. VII AS PROPOSED BY THE PLANNING BOARD FOR THE TOWN ZONING ORDINANCE AS FOLLOWS:

TO AMEND ARTICLE V, COMMERCIAL DISTRICT BY DELETING SECTION 6 OF ITS ENTIRETY AND ADDING NEW SECTIONS 6, 7, 8, 9, 10 AS FOLLOWS:

6. SITE PLAN

NO PERMIT SHALL BE GRANTED FOR A COMMERCIAL BUILDING UNLESS A SITE PLAN, DRAWN TO SCALE BY A REGISTERED ENGINEER (UNLESS THE PLANNING BOARD WAIVES SUCH ENGINEER'S PLAN REQUIREMENT UPON REQUEST IN ITS SOLE DISCRETION) AND MEETING ALL OF THE REQUIREMENTS OF THE PLANNING BOARD SPECIFICATIONS SHALL HAVE BEEN FILED WITH AND APPROVED BY THE PLANNING BOARD.

(Recommended by the Planning Board)

THE SITE PLAN SHALL INDICATE:

- A. THE LOCATION OF ALL PROPOSED STRUCTURES.
- B. THE LOCATION, WIDTH AND GRADE OF ACCESS AND EGRESS AREAS.
- C. THE SREA OF OFF-STREET PARKING AND LOADING STATIONS.



- D. THE LOCATION, DESIGN AND SIZE OF SIGNS AND OTHER ADVERTISING DEVICES.
- E. THE LOCATION AND TYPES OF PLANTINGS FOR ADEQUATE SCREENING AND BEAUTIFICATION OF THE SITE.
- F. THE LOCATION AND MEANS OF PRESERVATION AND PROTECTION OF DESIRABLE EXISTING FEATURES.

7. ARCHITECTURAL PLAN

NO PERMIT SHALL BE GRANTED FOR A COMMERCIAL BUILDING UNLESS AN ARCHITECTURAL PLAN DRAWN TO SCALE AND MEETING ALL OF THE REQUIREMENTS OF THE PLANNING BOARD SPECIFICATIONS SHALL HAVE BEEN FILED WITH AND APPROVED BY THE PLANNING BOARD.

THE ARCHITECTURAL PLAN SHALL INDICATE:

- A. THE ARCHITECTURAL DESIGN OF THE EXTERIOR OF THE BUILDING.
  - B. THE TYPE OF WINDOWS AND DOORS TO BE INSTALLED ON THE BUILDING.
  - C. THE TYPE OF BUILDING MATERIAL TO BE USED ON THE EXTERIOR WALLS OF THE BUILDING.
8. THE EXTERIOR WALLS OF ALL COMMERCIAL BUILDINGS SHALL BE COMPATABLE WITH ADJACENT BUILDINGS.
9. THE PLANNING BOARD IS HEREWITH EMPOWERED TO ADOPT SUCH REGULATIONS AS IT DEEMS NECESSARY TO INSURE THAT SITE PLANS AND ARCHITECTURAL PLANS FOR PLANNED COMMERCIAL DEVELOPMENT ARE ADEQUATE FOR ITS REVIEW, AND AS IT FURTHER DEEMS NECESSARY TO PROVIDE STANDARDS FOR APPROVAL OR DISAPPROVAL OF SITE PLANS AS REASONABLE CONFORM TO THE NEEDS OF THE TOWN.

10. PROCEDURE

AFTER RECEIPT OF A SITE PLAN AND AN ARCHITECTURAL PLAN, THE PLANNING BOARD MAY HOLD A PUBLIC HEARING IN RESPECT TO THE SITE PLAN OR ARCHITECTURAL DESIGN OR ASPECTS OF THE COMMERCIAL DEVELOPMENT. IF A PUBLIC HEARING IS NECESSARY, THE HEARING SHALL BE HELD WITHIN THIRTY DAYS FOLLOWING THE PLANNING BOARD MEETING AT WHICH SUCH PLANS ARE FIRST VIEWED BY THE BOARD, AND WITHIN THIRTY DAYS FOLLOWING THE HEARING THE BOARD SHALL EITHER APPROVE OR DISAPPROVE THE PLANS, GIVING THE REASONS FOR DISAPPROVAL IN WRITING.

ARTICLE 2. TO HEAR THE REPORT OF THE TOWN CLERK ON THE RESULTS OF YOUR BALLOT IN THE ELECTION OF TOWN OFFICERS AND THE DISPOSITION OF THE QUESTIONS ON REFERENDUM.

DISCUSSION AND ACTION ON OTHER ARTICLES IN THE WARRANT WILL TAKE PLACE AT GREENLAND CENTRAL SCHOOL ON THURSDAY, MARCH 13, 1980, IN THE EVENING, BEGINNING AT 8:00 P.M.

ARTICLE 3. TO FIX THE SALARIES OF THE TOWN OFFICERS AND TO RAISE AND APPROPRIATE THE ESTIMATED SUM OF \$16,031 IN PAYMENT OF SALARIES AND COMMISSIONS.

(Recommended by the Budget Committee)

ARTICLE 4. TO RAISE AND APPROPRIATE THE SUM OF MONEY NECESSARY TO DEFRAY TOWN CHARGES FOR THE ENSUING YEAR. THE ESTIMATED AMOUNT FOR TOWN CHARGES IS \$183,858.

(Recommended by the Budget Committee)

ARTICLE 5. TO SEE WHAT SUM OF MONEY THE TOWN WILL VOTE TO RAISE AND APPROPRIATE FOR THE REPAIR AND MAINTENANCE OF HIGHWAYS AND BRIDGES. THE ESTIMATED AMOUNT IS \$14,000 FOR SUMMER ROAD WORK AND \$14,000 FOR WINTER WORK.

(Recommended by the Budget Committee)

ARTICLE 6. TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE SELECTMEN TO GRANT A DISCOUNT ON THE PAYMENT OF PROPERTY TAXES. THE DISCOUNT RATE TO BE 3% IF PAID WITHIN 14 DAYS AND 1% IF PAID WITHIN 30 DAYS OF POSTMARK OF THE TAX BILL.

ARTICLE 7. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE A SUM NOT TO EXCEED \$160,000 FOR THE PURPOSE OF CONSTRUCTING A FIRE STATION ON THE EXISTING FOUNDATION BEHIND THE NEW TOWN OFFICES.

(Recommended by the Budget Committee)

ARTICLE 8. TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE SELECTMEN TO SELL, BY SEALED BID, WITH THE SELECTMEN RESERVING THE RIGHT TO REJECT ALL BIDS IF NONE ARE DEEMED SUFFICIENT, THE LAND AND BUILDINGS LOCATED ON PORTSMOUTH AVENUE WHICH IS THE SITE OF THE PRESENT FIRE STATION AND TO AUTHORIZE THE PROCEEDS TO BE USED TO DEFRAY THE COSTS OF CONSTRUCTION OF THE NEW FIRE STATION.

(Note - Article 8 is alternative to Article 9.  
Please vote for either 8 or 9, but not  
for both.)

ARTICLE 9. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE A SUM NOT TO EXCEED \$6,000 FOR THE PURPOSE OF MAKING REPAIRS TO THE TOWN BUILDING WHICH IS PRESENTLY USED AS A FIRE STATION.

(Recommended by the Budget Committee)

Note - Article 9 is alternative to Article 8. Please vote for either 9 or 8, but not for both.

ARTICLE 10. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF \$255.98 AGAINST THE STATE'S APPROPRIATION OF \$1,706.50 FOR CLASS V ROAD ASSISTANCE.

(Recommended by the Budget Committee)

ARTICLE 11. TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE SELECTMEN, ROAD AGENT AND PLANNING BOARD CHAIRMAN TO ACCEPT AS TOWN ROADS, ANY ROAD WHICH MAY BE COMPLETED DURING THE YEAR WHICH HAVE BEEN APPROVED BY THE TOWN PLANNING BOARD, CONSTRUCTED IN ACCORDANCE WITH REQUIRED SPECIFICATIONS AND APPROVED AS TO CONSTRUCTION BY THE TOWN ROAD AGENT AND AS TO WHICH THE LAND ON WHICH SUCH ROADS ARE LOCATED IS PROPERLY DEEDED TO THE TOWN. SUCH APPROVAL BY THE SELECTMEN, ROAD AGENT AND PLANNING BOARD CHAIRMAN SHALL BE RECORDED WITH THE TOWN CLERK.

ARTICLE 12. TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE SELECTMEN TO APPLY FOR, ACCEPT, AND EXPEND UP TO \$15,000 IN MUNICIPAL COASTAL GRANTS AS AUTHORIZED AND APPROVED UNDER THE NEW HAMPSHIRE COASTAL RESOURCES MANAGEMENT PROGRAM.

(Recommended by the Budget Committee)

ARTICLE 13. TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE WITHDRAWAL OF \$16,881.56 FROM THE REVENUE SHARING FUND FOR THE PURPOSE OF PAYING THE PRINCIPAL AND INTEREST ON THE 1980 SERIAL NOTE ISSUED FOR THE PURCHASE OF THE FIRE TRUCK.

(Recommended by the Budget Committee)

ARTICLE 14. TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE WITHDRAWAL OF \$5,000 FROM THE REVENUE SHARING FUND FOR THE PURPOSE OF CONDUCTING A PROPERTY REVALUATION.

(Recommended by the Budget Committee)

ARTICLE 15. TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE SELECTMEN TO APPLY FOR, ACCEPT, AND EXPEND UP TO \$1,000 UNDER THE RURAL DEVELOPMENT ACT OF 1972-TITLE IV, RURAL FIRE PROTECTION, WHICH IS FUNDED FOR THE PURPOSE OF PROVIDING FIRE FIGHTING EQUIPMENT.

(Recommended by the Budget Committee)

ARTICLE 16. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE A SUM NOT TO EXCEED \$13,500 FOR THE PURCHASE OF A 40-CUBIC YARD EJECTION CONTAINER AND HOPPER FOR THE SOLID WASTE TRANSFER STATION.

(Recommended by the Budget Committee)

ARTICLE 17. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE A SUM NOT TO EXCEED \$1,450 FOR THE PURCHASE OF LAND NEEDED FOR AREA DRAINAGE ON THE WESTERLY SIDE OF TUTTLE LANE. THIS PROPERTY IS SHOWN ON THE GREENLAND TAX MAP, DATED 1979, AS MAP U6, LOT 31, AND CONTAINS 20,930 SQUARE FEET. ALSO, TO AUTHORIZE THE SELECTMEN TO SELL THE DESCRIBED PROPERTY, SUBJECT TO A TOWN DRAINAGE EASEMENT, IN THE BEST INTEREST OF THE TOWN.

(Recommended by the Budget Committee)

ARTICLE 18. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF \$78 TO ASSIST ROCKINGHAM CHILD AND FAMILY SERVICES, A PRIVATE NON-PROFIT ORGANIZATION. (By petition)

(Recommended by the Budget Committee)

ARTICLE 19. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE A SUM NOT TO EXCEED \$1,000 TO BE USED BY THE GREENLAND VOLUNTEER FIRE DEPARTMENT FOR THE CREATION OF AN EMERGENCY MEDICAL SERVICE. SUCH SUM WILL INCLUDE TRAINING AND OPERATING EXPENSES. (By petition)

(Recommended by the Budget Committee)

ARTICLE 20. TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE SELECTMEN TO BORROW MONEY ON SHORT TERM NOTES IN ANTICIPATION OF TAXES.

ARTICLE 21. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE A SUM NOT TO EXCEED \$2,000 TO IMPROVE THE DRAINAGE AT THE TENNIS COURT PARKING LOT.

(Recommended by the Budget Committee)

ARTICLE 22. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE A SUM NOT TO EXCEED \$3,000 TO MOVE GRAVEL FROM THE TOWN PIT TO THE AREA BETWEEN THE NEW TOWN OFFICES AND THE BASEBALL FIELD, THEREBY LEVELING THE AREA.

(Recommended by the Budget Committee)

ARTICLE 23. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE A SUM NOT TO EXCEED \$1,000 FOR THE SUPPORT OF GREENLAND'S SUMMERFEST.

(Recommended by the Budget Committee)

ARTICLE 24. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE A SUM NOT TO EXCEED \$5,000 FOR THE PURPOSE OF PAVING THE ENTRANCE ROAD TO THE DUMP.

(NOT recommended by the Budget Committee)

ARTICLE 25. TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE BOARD OF SELECTMEN TO APPLY FOR, ACCEPT AND EXPEND MONEY FROM STATE, FEDERAL OR ANOTHER GOVERNMENTAL UNIT OR A PRIVATE SOURCE WHICH BECOMES AVAILABLE DURING THE YEAR IN ACCORDANCE WITH THE PROCEDURES SET FORTH IN RSA 31:95-b.

ARTICLE 26. TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE SELECTMEN TO EXCHANGE, WITH JACOB CIBOROWSKI, A PORTION OF BREAKFAST HILL PARK FOR AN EQUAL PORTION OF LAND ABUTTING THE PARK. MR. CIBOROWSKI WAS THE ORIGINAL DONOR OF THE LAND FOR SAID PARK.

ARTICLE 27. TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE SELECTMEN TO TRANSFER TAX LIENS AND CONVEY PROPERTY ACQUIRED BY THE TOWN BY TAX COLLECTOR'S DEED BY ADVERTISED SEALED BID, OR IN SUCH MANNER AS DETERMINED BY THE SELECTMEN AS JUSTICE MAY REQUIRE.

ARTICLE 28. TO SEE IF THE TOWN WILL VOTE TO REQUIRE THAT THE SELECTMEN, BEFORE DISPOSING OF REAL PROPERTY, THE TITLE TO WHICH HAS BEEN ACQUIRED BY TAX COLLECTOR'S DEED, FIRST CONSULT WITH THE CONSERVATION COMMISSION, SAID COMMISSION TO RECOMMEND IF THE RETENTION OF SUCH REAL PROPERTY WOULD BE IN THE BEST INTERESTS OF THE TOWN AS PROVIDED IN RSA 80:42a, SUBJECT TO FINAL RATIFICATION OF THE NEXT ANNUAL OR SPECIAL TOWN MEETING.

ARTICLE 29. TO TAKE ANY OTHER ACTION THAT MAY LEGALLY COME BEFORE THE MEETING.

Given under our hands and seal this twenty-second day of February in the year of our Lord, nineteen hundred eighty.

/s/ David L. Richards  
/s/ Rance G. Collins  
/s/ Richard H. Rugg

Selectmen of Greenland, N

A True Copy of Warrant-Attest

/s/ David L. Richards  
/s/ Rance G. Collins  
/s/ Richard H. Rugg

Selectmen of Greenland, NH



Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1981 to  
December 31, 1981

Budget Committee

	Appropriations Previous Fiscal Year	Recommended 1981	Submitted Without Recommendation
SECTION I			
PURPOSES OF APPROPRIATION:			
GENERAL GOVERNMENT:			
Town Officers' Salaries	\$ 13,910.00	\$ 16,031.00	
Town Officers' Expenses	6,500.00	11,423.00	
Election/Registration Expenses	400.00	800.00	
Municipal Expenses	8,700.00	6,607.00	
Town Building	3,400.00	2,920.00	
PROTECTION OF PERSONS AND PROPERTY:			
Police Department	43,186.00	49,000.00	
Fire Department, incl. forest fires	6,900.00	9,000.00	
Care of Trees	550.00	500.00	
Planning and Zoning	1,000.00	1,050.00	
Animal Control	1,000.00	1,200.00	
Insurance	10,000.00	12,000.00	
Civil Defense		250.00	
Conservation Commission	100.00	100.00	
Mosquito Control	4,095.00	4,735.00	
HEALTH DEPARTMENT:			
Health Department	1,000.00	1,000.00	
Vital Statistics	50.00	50.00	
Town Dump	3,500.00	14,553.00	
Visiting Nurse	2,500.00	2,750.00	
Counseling Service	1,000.00	1,000.00	
Home Health	800.00	800.00	
Newmarket Health Center	100.00	100.00	

	Appropriations Previous Fiscal Year	Recommended 1981	Submitted Without Recommendation
HIGHWAYS & BRIDGES			
Town Road Aid	\$ 225.00	\$ 256.00	
Town Maintenance	26,000.00	28,000.00	
Street Lighting	10,000.00	10,000.00	
General Expenses/Highway Dept.		200.00	
LIBRARY:	10,190.00	11,495.00	
PUBLIC WELFARE:			
Town Poor	3,000.00	3,000.00	
Old Age Assistance	4,500.00	4,500.00	
PATRIOTIC PURPOSES:			
Memorial Day	100.00	125.00	
Armed Services	100.00	100.00	
RECREATION:			
Care of Parks/Playgrounds	2,950.00	4,050.00	
PUBLIC SERVICES ENTERPRISES:			
Cemeteries	4,000.00	4,500.00	
Care of Parks	1,500.00	1,800.00	
UNCLASSIFIED:			
Damages/Legal Expenses	5,000.00	5,000.00	
Advertising/Regional Assns.	1,275.00	75.00	
Employees Retirement/Social Security	1,935.00	2,115.00	
Contingency Fund	750.00	750.00	
Unemployment Compensation		10.00	
N.H. Coastal Resources Management Grant		15,000.00	
Prin. & Int. - Note for Fire Truck			
- Revenue Sharing		16,881.56	
Property Revaluation - Revenue Shar.		5,000.00	
Greenland Summerfest	1,000.00	1,000.00	
DEBT SERVICE:			
Principal - long term notes/bonds	13,865.00	13,865.00	
Interest - long term notes/bonds	4,039.00	3,017.00	
Interest on temporary loans	600.00	16,500.00	
Act of 1972 Title IV Rural Fire Protection		1,000.00	
Rockingham Child & Family Services		78.00	



	Appropriations Previous Fiscal Year	Recommended 1981	Submitted Without Recommendation
Container & Hopper - Solid Waste Station	\$	\$ 13,500.00	
Emergency Medical Service		1,000.00	
Purchase of Land - Tuttle Lane		1,450.00	
Fire Station - Construction		160,000.00	
Repairs to Town Office Bldg.		6,000.00	
Paving Entrance to Dump			\$ 5,000.00
Drainage at Tennis Courts		2,000.00	
Grading behind Town Centre		3,000.00	
TOTAL APPROPRIATIONS	\$ 543,354.23	\$ 471,136.56	\$ 5,000.00

AMOUNT OF TAXES TO BE RAISED (Exclusive of School and County Taxes) \$ 274,582.06

Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
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## SECTION II

### SOURCES OF REVENUE:

#### FROM LOCAL TAXES:

Resident Taxes	\$ 1,500.00	\$ 10,810.00	\$ 12,500.00
National Bank Stock Taxes	20.00	24.50	20.00
Interest on Delinquent Taxes	1,000.00	2,384.08	1,500.00
Resident Tax Penalties	10.00	97.00	50.00
Inventory Penalties	50.00		500.00
Land Use Change Tax	2,500.00	4,838.08	30,000.00

#### FROM STATE:

Meals/Rooms Tax	1,300.00	13,685.78	13,000.00
Interest/Dividends Tax	8,000.00	10,997.35	10,000.00
Savings Bank Tax	2,500.00	4,543.71	4,500.00
Highway Subsidy	12,409.00	12,187.84	14,265.00
Railroad Tax		1,806.15	
Town Road Aid	1,497.81	1,497.81	1,706.50
Reimb. a/c Fighting Forest Fires	250.00	69.21	250.00
Reimb. a/c Road Toll Refund	300.00	281.79	300.00
Business Profits Tax	466.00	35,798.71	4,368.00

	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
FROM LOCAL SOURCES, EXCEPT TAXES:			
Motor Vehicle Permit Fees	\$ 58,000.00	\$ 58,169.00	\$ 58,000.00
Dog Licenses	850.00	1,312.50	1,200.00
Business Licensed, Permits and Filing Fees	750.00	2,008.50	1,500.00
Interest Received on Deposits	7,000.00	18,942.93	12,000.00
Income from Trust Funds	3,200.00	4,360.44	4,500.00
Income from Departments	950.00	451.82	250.00
Gift	10,000.00	6,998.08	
Refunds		30,323.03	
Sale of Town Property	150.00	306.50	150.00
Planning Board & Board of Adjustment		718.00	
Federal Grants		34,385.64	
Proceeds of Tax Anticipation Note		100,000.00	
Insurance Adjustment		1,253.95	
RECEIPTS OTHER THAN CURRENT REVENUE:			
Revenue Sharing Fund	17,903.56	30,912.00	26,000.00
Anti Recession Fund	<u>10,000.00</u>	<u>          </u>	<u>          </u>
TOTAL REVENUES AND CREDITS	\$ 162,306.83	\$ 389,164.40	\$ 196,559.50

# GREENLAND SCHOOL WARRANT - 1980

## STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District of the Town of Greenland, qualified to vote in District Affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE Greenland Central School IN SAID DISTRICT, ON Saturday the 8th Day of March, 1980 at 7:30 P.M. TO ACT ON THE FOLLOWING ARTICLES: *8:00*

- ARTICLE 1. To hear the reports of Agents, Auditors, Committees or officers heretofore chosen, and pass any vote relating thereto.
- ARTICLE 2. To see if the District will vote to authorize the School Board to receive and expend on behalf of the District, any or all grants or offers for educational purposes which may now or hereafter be forthcoming from the State of New Hampshire or any agency thereof, the United States Government or any agency thereof, or any private agency.
- ARTICLE 3. To see if the District will raise and appropriate the sum of forty-two hundred dollars (\$4,200) to purchase and install a dishwasher in the kitchen of the Greenland Central School.
- ARTICLE 4. To see if the District will raise and appropriate the sum of thirty-six hundred dollars (\$3,600) to re-tile the floor of the gymnasium at the Greenland Central School.
- ARTICLE 5. To see what sum of money the District will vote to raise and appropriate for the support of schools, for payment of salaries, for obligations of the District; and to authorize the application against said appropriations of such sums as are estimated to be received from the State equalization fund together with other income, the School Board to certify to the selectmen the balance between estimated revenue and the appropriation, which balance is to be raised by taxes by the Town.
- ARTICLE 6. To transact any further business that may legally come before the meeting.

GIVEN UNDER OUR HANDS AND SEALS AT SAID Greenland THIS 21st DAY OF FEBRUARY, 1980.

Jerome Hyatt, Chairman

Herbert Wilson

John W. Stocker

SCHOOL BOARD

# GREENLAND SCHOOL DISTRICT WARRANT

ELECTION OF OFFICERS

1980

The State of New Hampshire

To the Inhabitants of the School District of the Town of Greenland in the County of Rockingham and State of New Hampshire, qualified to vote upon District Affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE GREENLAND CENTRAL SCHOOL IN SAID DISTRICT ON TUESDAY, the 11th DAY OF MARCH, 1980 at 10 O'CLOCK IN THE A.M. TO VOTE FOR DISTRICT OFFICERS:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose a Treasurer for the ensuing year.
4. To choose one member of the School Board for three years.

POLLS WILL NOT CLOSE BEFORE 6:00 P.M.

The foregoing procedure calling for election of your District Officers at the Annual Town Meeting is authorized by statute (RSA 197:1-a) and was adopted by the District at its 1966 annual meeting.

GIVEN UNDER OUR HANDS AND SEALS AT SAID GREENLAND THE 21st DAY OF FEBRUARY, 1980.

Jerome Hyatt, Chairman

Herbert Wilson

John W. Stocker

SCHOOL BOARD

BUDGET OF THE SCHOOL DISTRICT  
of GREENLAND, N.H.

	Code	Approved Budget 1979-80	School Bd. Budget 1980-81	Budget Com. Recommended 1980-81
INSTRUCTION				
Regular Programs	1100	\$531,905.00	\$562,987.00	\$555,923.00
Special Programs	1200	20,000.00	6,000.00	6,000.00
Other Instructional Programs	1400	28,927.00	20,268.00	20,268.00
SUPPORT SERVICES				
Attendance & Social Work	2110	10.00	10.00	10.00
Guidance	2120	10,716.00	12,099.00	11,099.00
Health	2130	7,097.00	7,233.00	7,233.00
Improvement of Instruction	2210	3,126.00	3,443.00	3,443.00
Educational Media	2220	6,679.00	7,575.00	7,575.00
Other Inst. Staff Services	2240	2,763.00	2,915.00	2,915.00
GENERAL ADMINISTRATION				
All Other Objects	2310	2,081.00	3,118.00	3,118.00
S.A.U. Management Services	2320	18,950.00	25,227.00	25,227.00
All Other Objects	2320	105.00	120.00	120.00
SCHOOL ADMINISTRATIVE SERVICE	2400	29,651.00	32,732.00	32,732.00
BUSINESS SERVICES				
Operation & Maint. of Plant	2540	44,625.00	67,564.00	67,564.00
Pupil Transportation	2550	43,582.00	45,508.00	45,508.00
Managerial Services	2600	13,329.00	14,174.00	14,174.00
COMMUNITIES SERVICES	3000	80.00	120.00	120.00
FACILITIES ACQUISITION AND CONSTRUCTION				
	4000	20.00	20.00	20.00
DEBT SERVICE				
Principal	5100	5,000.00	5,000.00	5,000.00
Interest	5100	1,105.00	935.00	935.00
FUND TRANSFERS				
To Food Service Fund	5240	40,249.00	44,820.00	42,884.00
TOTAL APPROPRIATION		\$810,000.00	\$861,868.00	\$851,868.00

# ESTIMATED REVENUES

REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES	Approved Revenues 1979-80	School Bd. Budget 1980-81	Budget Committee 1980-81
UNENCUMBERED BALANCE	-0-	-0-	-0-
REVENUE FROM STATE SOURCES			
Sweepstakes	9,593.00	8,338.00	8,338.00
School Building Aid	1,500.00	1,500.00	1,500.00
Area Vocational School	708.00	840.00	840.00
Foster Children	200.00	200.00	200.00
Education of Handicapped Children	9,300.00	-0-	-0-
REVENUE FROM FEDERAL SOURCES			
School Lunch & Special Milk Program	13,000.00	13,000.00	13,000.00
PL 874 (Impact Aid)	14,000.00	14,600.00	14,600.00
PL 89-10 ESEA (Title I & IV)	15,150.00	15,150.00	15,150.00
LOCAL REVENUE EXCEPT TAXES			
High School Transportation	8,000.00	6,885.00	6,885.00
Food Services	22,000.00	31,792.00	31,792.00
Trust Fund Income	50.00	55.00	55.00
Peterson Will	<u>10,000.00</u>	<u>-0-</u>	<u>-0-</u>
TOTAL SCHOOL REVENUES & CREDITS	\$103,501.00	\$ 92,360.00	\$92,360.00
DISTRICT ASSESSMENT	706,499.00	769,508.00	759,508.00
TOTAL REVENUES & DISTRICT ASSESSMENT	\$810,000.00	861,868.00	851,868.00

## REMAINING DEBT

Principal	Last Payment
\$30,000.00	1985-86

PROPOSED AMENDMENTS TO ZONING ORDINANCE AND BUILDING REGULATIONS

- A. Are you in favor of Amendment No. 1 as proposed by the Planning Board, "To Amend Paragraph 2 of the Building Regulations by deleting a conflicting phrase dealing with 10% of floor area regarding permit regulations". YES ☐  
NO ☐  
(Passage of this amendment is RECOMMENDED BY THE PLANNING BOARD)
- B. Are you in favor of amendment No. 2 as proposed by the Planning Board, "To Amend Article IV, Residential District Paragraph 12 by adding new Subparagraph II E and Subparagraph III A and B, closing recreational campgrounds between November 1st and April 15th. YES ☐  
NO ☐  
(Passage of this amendment is RECOMMENDED BY THE PLANNING BOARD)
- C. Are you in favor of Amendment No. 3 as proposed by the Planning Board, "To Amend Article IV, Industrial District Paragraph B, by adding some Commercial Uses Permitted thereby conforming to existing development". YES ☐  
NO ☐  
(Passage of this amendment is RECOMMENDED BY THE PLANNING BOARD)
- D. Are you in favor of Amendment No. 4 as proposed by the Planning Board, "To Amend Article V, Commercial District by adding new paragraphs J and K, to allow Warehouse Construction in the Commercial District along Portsmouth Avenue and Route 101 only by variance when recommended by the Planning Board. And to limit the portion of the Commercial Zone known as Vickery's Pit, Tax Map U2-30 primarily for Warehousing". YES ☐  
NO ☐  
(Passage of this amendment is RECOMMENDED BY THE PLANNING BOARD)
- E. Are you in favor of Amendment No. 5 as proposed by the Planning Board, "To Amend Article IV, Residential District Section 8, deleting an obsolete and conflicting sign ordinance." YES ☐  
NO ☐  
(Passage of this amendment is RECOMMENDED BY THE PLANNING BOARD)
- F. Are you in favor of Amendment No. 6 as proposed by the Planning Board, "to Amend Article X, Board of Adjustment Section 1, paragraph E. to give the Board authority to adjust the abutter fee to meet postal costs." YES ☐  
NO ☐  
(Passage of this amendment is RECOMMENDED BY THE PLANNING BOARD)
- G. Are you in favor of amendment No. 7 as proposed by the Planning Board, "To amend Article V, Commercial District by deleting Section 6 and adding new Sections 6,7,8,9 and 10, creating Site And Architectural Requirement for Commercial structures proposed in the Commercial Zone." YES ☐  
NO ☐  
(Passage of this amendment is RECOMMENDED BY THE PLANNING BOARD)



FOR SELECTMAN (Three Years)

Vote For One

David B. Hussey	
David L. Richards	

FOR TOWN TREASURER (One Year)

Vote For One

Nathalie Chase	

FOR HIGHWAY AGENT (One Year)

Vote For One

Franklin W. Beck	

LIBRARY TRUSTEE (Three Years)

Vote For One

Barbara Parker	

TRUSTEE OF TRUST FUNDS (Three Years)

Vote For One

Frederick H. Bourassa, Sr.	

MODERATOR (Two Years)

Vote For One

John R. Brackett, Sr.	

SUPERVISOR OF CHECKLIST (Six Years)

Vote For One

Frances Thompson	

PLANNING BOARD MEMBERS (Three Years)

Vote For Two

Franklin W. Beck	
David C. Engel	
Robert "Chip" Hussey	
Thomas M. Keane	
Louis R. Neron	
Neil R. Underwood	

BUDGET COMMITTEE MEMBERS (Three Years)

Vote For Three

Wallace S. Berg	
David Casey	
Harry Durgin	
Ruth H. Murphy	
Clifton H. Stickney	

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PUT X IN SQUARES OPPOSITE NAMES OF

CANDIDATES YOU WISH TO ELECT

---

For Moderator - Vote for One

ROBERT L. STEUK \_\_\_\_\_ ☐

\_\_\_\_\_ ☐

For School District Clerk  
Vote for One

COLLEEN M. SMITH \_\_\_\_\_ ☐

\_\_\_\_\_ ☐

For Member of School Board  
Three Years - Vote for One

MURIEL J. COYLE \_\_\_\_\_ ☐

JEROME B. HYATT, JR. \_\_\_\_\_ ☐

For Treasurer - Vote for One  
One Year

FRANCES THOMPSON \_\_\_\_\_ ☐

## THE GREENLAND SUMMERFEST COMMITTEE REPORT

The second annual Greenland Summer fest held the weekend of July 20, 1979 was combined with the 275th anniversary of the Town of Greenland. While preparations did not get underway until approximately one month prior to the Summerfest itself, it is apparent that the Summerfest is alive and well and probably at the present time the most popular annual event in the town. For the second straight year, the weather man provided us with a glorious weekend. The highlights of the weekend included an auction, historical displays at the school gym, the dedication of the baseball field, pancake breakfast, bean supper, trade fair at the Veteran's Park, pie eating contest, road race and, of course, the annual parade, tent dance and concert in the park, this time featuring the Yankee Clipper Barbershop Harmony Chorus.

The committee wishes to thank all those citizens who worked so hard to organize and make the Summerfest and anniversary such a huge success on such short notice.

The income and expenditures are set forth as follows:

Town money appropriated for Summerfest:

Tent rental:	\$ 410.00	
Parade-Exeter Band	300.00	
Drum & Bugle	50.00	
Highlanders	100.00	
Prizes	85.00	
Trailers for horses	30.00	
Ballfield stone	<u>25.00</u>	
Total		\$1000.00

Summary of Income from Summerfest Activities:

Received and deposited:	\$2,515.28	
Paid by check:	<u>2,212.79</u>	
Balance:		\$ 302.49
Interest credit:		<u>4.79</u>
Last bank statement:		\$ 307.28

The Chairman for the 1980 Greenland Summerfest is Robert Sutherland, Jr. Any interested in working on any committee should

contact him. In 1980, Greenland Summerfest Committee Meetings are to be held the second Friday of each month. It is to be noted that an appropriation is requested in the sum of \$1,000.00 to be used for activities at the 1980 Greenland Summerfest. Any suggestions or comments regarding the 1980 Greenland Summerfest would be greatly received.

Once again, the Greenland Summerfest Committee wishes to thank all those who worked so hard to make the Second Annual Greenland Summerfest and 275th Anniversary of the founding of the Town of Greenland such a hugh success.

Respectfully submitted,

GREENLAND SUMMERFEST COMMITTEE

#### REPORT OF HEALTH OFFICER

During the past year your Health Officer received and investigated complaints involving the health and safety of Greenland residents. Incidents involved:a leaking propane tank, an open excavation hazardous to children, waste and litter accumulations, illegal disposal of trash and faulty sewage and waste disposal systems.

Your Health Officer will assist you in town related health and safety matters and can be reached through the town office or at 431-5122.

/s/ Wallace S. Berg  
Health Officer

DATE	NAME	PLACE	SEX	MOTHER	FATHER
Mar 21*	Aaron Scott Harvey	Portsmouth	M	Diane Marie Young	Daryl Scott Harvey
Jan 06	Jeffrey A. Razey	Portsmouth	M	Linda Lee Enos	Donald Richard Razey
Jan 07	Kara Mason Zechel	Dover	F	Nancy Arline Pepin	William Douglas Zechel
Jan 29	Brendan David Picha	Exeter	M	Phyllis Christine Ward	David George Picha
Feb 01	Harry Herbert Durgin Jr	Exeter	M	Eileen Margaret Hussey	Harry Herbert Durgin Sr
Feb 24	Scott Thomas Porray	Portsmouth	M	Judith Anne Hughes	Douglas Roswell Porray
Mar 16	Jennifer Lynn Soucy	Portsmouth	F	Elaine Jay Bourassa	David Paul Soucy
Mar 27	Amy Jessica Kramar	Exeter	F	Linda Ann Desmarais	Arkady --- Kramar
Mar 28	Kristin Elizabeth Steuk	Exeter	F	Barbara Elizabeth Henck	Robert Luxton Steuk
Apr 09	Chad Alan Rolston	Exeter	M	Debra Ann Gauthier	Bruce Gary Rolston
May 08	Kylie Layne Currier	Portsmouth	F	Linda Viola Paras	Ronald Allen Currier
May 14	Jessica Nicole Kuzma	Portsmouth	F	Salinda Anne Bachman	Robert Joseph Kuzma
Jun 07	James Rodney Warnecke II	Portsmouth	M	Terri Lea Sheffield	James Rodney Warnecke
Jun 17	Matthew Richard Brillon	Dover	M	Elizabeth Louise Gibb	Richard Albert Brillon
Jun 17	Joshua Timothy Nye	Exeter	M	Susan Elizabeth Foster	Peter John Nye
Jul 01	Samuel James Brackett	Portsmouth	M	Joanne Linda Beekman	John Roland Brackett
Jul 12	Brian Daniel Prince	Portsmouth	M	Lorraine Marie Guay	Gary Herman Prince
Jul 18	Lance Ryan Meyer	Exeter	M	Margaret Anette Palazzo	Ronald Raye Meyer
Jul 31	Hillary Beguine Wentworth	Portsmouth	F	Katharine Wright Hill	Stephen Michael Wentworth
Aug 02	Jeremy Sherman White	Portsmouth	M	Martha Joan Laffey	Barry Allen White Sr
Aug 08	Casey Marie Michaud	Portsmouth	F	Maria P. Floros	Roland Dean Michaud
Aug 11	Christopher Andrew Heath	Exeter	M	Mary Anne Provencher	Richard Andrew Heath
Sep 12	Anna Vitte French	Exeter	F	Shirleyann --- Morton	John Patrick French
Nov 05	Stephanie Faith Mason	Portsmouth	F	Mary Elizabeth Amette	Perry Bruce Mason
Nov 20	Charles Warren Trott III	Portsmouth	M	Kathryn Merrill Greve	Charles Warren Trott Jr
Dec 05	Matthew Johnson Kearne	Dover	M	Carol McCoy Johnson	Thomas Michael Kearne
Dec 13	Christopher Michael Fogg	Portsmouth	M	Donna Marie Ouellette	Donald Herman Fogg

\*1978 Birth

-----DEATHS REGISTERED IN THE TOWN OF GREENLAND FOR THE YEAR ENDING DECEMBER 1979-----

DATE	NAME	PLACE OF	AGE	MARITAL STATUS	FATHERS NAME	MOTHERS NAME
May 16*	Albert -- Shaw	Montego Bay	62	M	-----	-----
Mar 10	Roderick Joseph Gauvin	Portsmouth	62	M	Frederick Gauvin	Claire Desjardins
Mar 18	Lorraine L Fernald	Portsmouth	77	W	George T Lindsey	Alice Godfrey
Apr 11	Romeo -- Balboni	Brentwood	88	W	Joseph -- Balboni	Luigia -- Ardizoni
Apr 24	Nellie Shatswell Bennett Exeter		97	S	William S Bennett	Clara Wallace Lane
May 06	Mary E Todd	Greenland	74	W	John M Ireland	Florence Coleman
Jun 29	E Florence Smith	Portsmouth	92	W	Porter Hanscom	Ella Becker
Jul 13	Hattie -- Matthes	Portsmouth	86	W	Herman Beck	Hedwig Miller
Aug 10	Majorie -- Dornelly	Portsmouth	71	W	Albert S Anderson	Ethel M Silephens
Aug 10	Charmaine Gray Telles	Laconia	27	S	Vincent Telles	Edith Littlefield
Aug 25	Robert M Hussey	Portsmouth	57	M	Charles W Hussey Sr	Mildred Smith
Oct 04	Marguerite D Keefe	Portsmouth	54	W	Frank Mahan	Ethel Locke
Nov 12	Ruth A Hayden	Portsmouth	79	M	Janes Rumford	Lillian Neal
Nov 16	Nicholas -- Rigeoff	Exeter	87	W	Peter Rigeoff	Mary Antoff
Nov 18	Donat H Bilodeau	Portsmouth	66	M	Hornidas A Bilodeau	Josephine Cyr
Nov 25	Vincent Telles	Portsmouth	58	M	Ivey -- Telles	Florence Gray
Nov 29	Cora Milette	Portsmouth	80	W	Henry Boldsworth Clow	Nellie Judd
Dec 02	Katharine L Reichenbach	Portsmouth	71	W	John Hartwell	Marion Hartwell

\*1978



-----MARRIAGES REGISTERED IN GREENLAND FOR THE YEAR ENDING DECEMBER, 1979-----

DATE	NAME	PLACE OF BIRTH	NAME OF PARENT	PLACE OF MARRIAGE	OFFICIANT
Jan 27	Peter M O'Brien and Carol L Barber	Conn NY	Edward F O'Brien Agnes Hansen Leon S Drew Jr Laura Filley	Greenland	John P. Potter Minister
Feb 24	Charles D Schladenhauffen and Regina B Ronnquist	Mass DC	Benjamin T Schladenhauffen Clara J Bihler Reginal J Benton Irene G Gilchrest	Portsmouth	Robert B. Whalen Chaplain, USAF
Mar 02	Larry G Cox and Linda Lee Wass	Ky NH	Marion E Cox Ruby - Buffin Clayton S Spinney Barbara G Rand	Portsmouth	James M. McIn Justice of Peace
Apr 21	Russell F Shaw and Lucinda A Oliver	Mass Ala	Philip Shaw Sr Katherine Russell John Oliver Kathryne Kelley	Portsmouth	Robert F. Cole R C Priest
May 11	William J Brennan and Marjorie A Nickulas	Mass NH	William J Brennan Mary Monagle John A Nickulas Phyllis Blomquist	Greenland	John P. Potter Minister
May 19	Peter E Paisley and Paulette M Elmore	NH Mass	Charles H Paisley Harriet Duncan Charles Purington Madeline Miner	Greenland	John P. Potter Minister
May 20	Jay Allen Siegel and Kathleen Mary Birse	Mass NH	Howard Siegel Myrna Poster George A Birse Barbara McGrath	Hampton	Donald G. Vedeler Minister



Jun 2	Michael V. Svirsky and Sharon A. Romoli	Mass DC	Vitold Svirsky Elizabeth Rooney Merino Romoli Gladys Bennett	Portsmouth	Joseph J. Ruocco Bishop
Jun 9	Paul Steven Gray and Frances Ellen Wroblewski	NH Me	Kenneth C. Gray Jean Aldridge Sigmund Wroblewski Eleanor DeLong	Greenland	John P. Potter Minister
Jun 10	Richard Andrew Heath and Mary Anne Provencher	NH Mass	Larry G. Heath Joyce A. Bradford Hector Provencher Jr Jean G. Carrier	North Hampton	Matthew E. Thomas Justice of Peace
Jun 29	James B. Wooley and Susan M. Blanchette	NH NH	Robert Wooley Marion Philbrick Joseph Geraci Angelina Gallo	Greenland	James J. Noseworthy Justice of Peace
Jun 30	Gregory S. Parshley and Michelle A. Jette	Me NH	Frederick Parshley Marion Daigle Donald F. Jette Anne Burke	Greenland	John P. Potter Minister
Jul 15	Scott R. Trueman and Terri L. Heidenstrom	RI NH	Richard Trueman Beverly Allen Howard Heidenstrom Eleanor Matson	Greenland	John P. Potter Minister
Aug 18	Karl Erwin Sanzenbacher and Claire Louise Saucier	Ill NH	Erwin K. Sanzenbacher Martina Lang Gaston Saucier Germaine Lelande	Portsmouth	Alfred S. Rogers Justice of Peace
Aug 18	Roger W. Dowling and Linda G. Roberts	Me NH	Lawrence Dowling Barbara Bennett William H. Roberts Roberta Prescott	Greenland	H. Osgood Bennett Minister

Aug 19	Jonathan David Allan and Marjorie D. Petite	NH H. I.	David N Allan Natalie Chandler Ralph Johnson Madeline Tetrault	Lee	J Kaye Gravelle Pastor
Aug 25	David J Abbott and Linda M Fraize	Mass NH	Richard W Abbott Nancy Jones Winthrop J Hale Lorraine Plourde	Greenland	Lincoln Holmes Minister
Sep 22	Thomas E Paterson and Carole L Paradis	Me NH	John Paterson Barbara Cunningham Paul H Paradis Sr Nancy L Savageau	Portsmouth	Gordon R Allen Rector
Oct 06	Donald E Jones and Mona M Clark	Me NH	Cecil F Jones Doris E Kirney Edwin Clark Mary Kabrich	Portsmouth	Edward A Harrison Justice of Peace
Oct 27	Christopher -- Martin and Candice Lee Sanderson	NH Me	John Martin Ann Parnham David B Sanderson Pearl Murray	Nottingham	Naomi Ruth Ray Justice of Peace
Oct 29	Gary D Anderson and Elizabeth -- Longfellow	NH NH	Wendall Anderson Louise Tanguay James F Longfellow Vernabelle Gove	Greenland	Charles B. Doleac Justice of Peace
Oct 29	Robert G Landsperg and Sandra J Freeman	NY NH	Harold F Landsperg Edith Oakes Donald G Ross Elviney M White	Greenland	John P Potter Minister
Nov 10	James W Hale and Dawn M Augusta	NH Ca	Winthrop J Hale Lorraine M Ploude Frank G Augusta Jr Barbara J Birchall	Exeter	John J Adams Minister

Dec 22	Richard M Ford and Mary M Van Raalte	NH  Pa	Guile H Ford Irene E Moore Harry F Miller Mary M Kilpatrick	Greenland	Frank F Richards Justice of Peace
Dec 22	Joseph M Kiely and Cecile J Willette	Mo  Me	William Kiely Margaret Murphy George Tingley Anna Morneau	Greenland	John P Potter Minister

# GREENLAND SCHOOL DISTRICT

Greenland, New Hampshire

## SCHOOL DISTRICT OFFICERS

### SCHOOL BOARD

Jerome Hyatt  
John W. Stocker  
Herbert Wilson

Term expires 1980  
Term expires 1981  
Term expires 1982

### MODERATOR

Robert L. Steuk

### CLERK

Coleen Smith

### TREASURER

Frances Thompson

## SUPERINTENDENT OF SCHOOLS

Daniel C. Durgin

MINUTES OF

SCHOOL DISTRICT MEETING - March 10, 1979

At a meeting of the Greenland School District held at the Greenland Central School on March 10, 1979, at 7:30 p.m., Moderator, Mr. Robert Steuk, called the meeting to order. The invocation was given by Rev. John Potter. Mr. Steuk introduced the members of the School Board, Mr. Jerome Hyatt, Mr. Herbert Wilson and Mr. John Stocker and the School Clerk, Mrs. Deborah Akerman. Mr. Steuk asked if there was a motion to adjourn the meeting until the usual time of 8:00 p.m. for continuation of school business. Mr. John Stocker made the motion to adjourn until 8:00 p.m.; seconded by Mr. Philip Rowe. Mr. Stocker explained that historically the Greenland School District holds it's annual District Meeting at 8:00 p.m. and the 7:30 p.m. time listed in the warrant may not have been noted by some residents who may yet arrive. Vote in the affirmative. Mr. Steuk adjourned the meeting.

Mr. Steuk reconvened the meeting at 8:00 p.m. The legal voters present voted on the following articles after the reading of the warrant by Mr. Steuk.

ARTICLE I - Motion was made by Mr. Jerome Hyatt and seconded by Mr. Herbert Wilson that we hear the reports of Agents, Auditors, Committees or officers heretofore chosen, and pass any vote relating thereto. Vote in the affirmative.

ARTICLE II - Motion was made by Mr. John Brackett and seconded by Mr. John Stocker that the District vote to authorize the School Board to receive and expend on behalf of the District, any or all grants or offers for educational purposes which may now or hereafter be forthcoming from the State of New Hampshire or any agency thereof, the United States Government or any agency thereof, or any private agency. Vote in the affirmative.

ARTICLE III - Motion was made by Mr. Gregory Kendall and seconded by Mr. Philip Rowe that the Greenland School District receive and expend as stipulated in the last will and testament of Arthur Allen Peterson, a sum of money not to exceed \$10,000. Mr. John Brackett asked for an explanation of the stipulations for this. Explanation was given by School Board member, Mr. Herbert Wilson. Vote in the affirmative.

ARTICLE IV - Motion was made by Mrs. Lee Miller and seconded by Mrs. Lipmier to have the District continue the operation of buses to transport high school students to and from the Portsmouth Senior High School. Estimated cost to be \$12,600 annually, to be offset with approximately \$9,000 revenue received from the selling of student bus tickets. Mr. Gregory Kendall raised the question of why this article was not included in the transportation section of the budget. School Board member, Mr. Herbert Wilson and Budget Committee Chairman, Mr. Harry Dowling gave explanations. Mr. Dowling suggested that at this time an ammendment be made to the article to allow the article to be a budget line item in the future. Mr. Herbert Wilson made the motion to ammend Article IV to read: "To see if the District will continue the operation of buses to transport high school students to and from Portsmouth Senior High School. Estimated cost to be \$12,600 annually, to be offset with approximately \$9,000 revenue received from the selling of student bus tickets; in the future all costs and expenditures for transportation of high school students to Portsmouth Senior High School shall appear and be incorporated into the School District Budget as a line item." The motion was seconded by Mr. Gregory Kendall. Discussion followed by Mrs. Lipmier, Mr. Ditsler, Mr. Kendall, and School Board member, Mr. Herbert Wilson. Vote in the affirmative as ammended.

ARTICLE V - Motion was made by Mr. Harry Dowling and seconded by Mr. David Richards that the District vote to raise and appropriate \$810,000 for the support of schools, for payment of salaries, for obligations of the District; and to authorize the application against said appropriations of such sums as are estimated to be received from the State Equalization Fund together with other income, the School Board to certify

to the Selectmen the balance between estimated revenue and the appropriation, which balance is to be raised by taxes by the town. Vote in the affirmative.

Mr. David Richards made the motion to adjourn the meeting; seconded by Mr. John Brackett.

Officers elected at the Annual Town Meeting held on March 17, 1979 at 8:00 p.m. are as follows:

MODERATOR:	Robert L. Steuk	506
	John Brackett	7
	Ted Romoli	1
	Marge Casey	1
	W. Parker	1
DISTRICT CLERK:	Colleen Smith	509
SCHOOL BOARD		
Three Year Term:	Herbert Wilson	366
	Ruth M. Murphy	184
	Harry Durgin	1
TREASURER	Frances Thompson	531
	Merino Romoli	1

Deborah J. Akerman  
School District Clerk

From F 4

NEW HAMPSHIRE STATE DEPARTMENT OF EDUCATION  
DIVISION OF ADMINISTRATION  
CONCORD

Greenland  
District

REPORT OF SCHOOL DISTRICT TREASURER  
for the  
Fiscal Year July 1, 1978 to June 30, 1979

SUMMARY

Cash on Hand July 1, 1978 (Treasurer's bank balance).....	\$ 41,638.87
Received from Selectmen (include only amounts actually received)	
Current Appropriation.....	\$ 608,047.00
Deficit Appropriation.....	
Balance of Previous Appropriations.....	
Advance on Next Year's Appropriation.....	
Revenue from State Sources.....	13,365.87
Revenue from Federal Sources.....	37,502.70
Received from Tutions.....	346.56
Received as income from Trust Funds.....	54.93
Received from Sale of Notes and Bonds (Principal only).....	
Received from Capital Reserve Funds.....	
Received from all Other Sources.....	11,620.85
 TOTAL RECEIPTS.....	 670,937.91
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance and Receipts)	712,576.78
LESS SCHOOL BOARD ORDERS PAID.....	712,286.05
BALANCE ON HAND JUNE 30, 1979 (Treasurer's Bank Balance)...	290.73

July 24, 1979

/s/ Frances Thompson,  
District Treasurer



## REPORT FROM THE SUPERINTENDENT

DANIEL C. DURGIN

In recent years, the school districts of School Administrative Unit No. 50 (Supervisory Unions are now School Administrative Units by legislative act) have been through an unsettling period. Over the past decade, the four districts of S.A.U. #50, Greenland, New Castle, Newington and Rye, have been members of no less than three Units. School Administrative Unit No.50 was officially formed on July 1, 1978 and continues today as originally established. Prior to that, the four districts were part of the Portsmouth Unit for a short period of time and before that, Greenland was in S.A.U. #16 (Exeter), Newington was a member of S.A.U. #56 (Somersworth), and New Castle and Rye were a part of S.A.U. #21 (Hampton).

One of my stated goals as Superintendent of Schools is to promote and maintain the polical and educational stability of S.A.U. #50 by encouraging cooperation and interaction while recognizing the individuality of each district. In many instances, the needs of the individual districts are similar and where this similarity exists, it is highly desirable that we combine the collective expertise of the four districts.

The School Boards of Greenland, Rye, New Castle and Newington currently meet on a monthly basis to discuss matters of common interest and concern. In addition, I also meet with the five building principals and our Special Education Coordinator twice monthly to discuss matters of mutual benefit and to facilitate communications.

I began my duties as Superintendent in S.A.U. #50 in August of last year (1979). After several meetings with the School Boards and staff members, it was clear that certain areas required immediate and close attention. I, therefore, determined that during this first year I would pay particular attention to the areas of special education, accountability, staff development and school board policies.

A few remarks about each would seem to be in order.

### SPECIAL EDUCATION

A major new focus of attention for educators is toward those young people between ages 3 and 21 who are afflicted with educational handicaps. Federal and state legislation abounds on the subject and it becomes an increasingly complex area with which to deal.

Prior to my arrival in S.A.U. #50, efforts were underway to establish the position of Special Education Coordinator. Soon after I began my duties, the joint school boards approved the position and determined that funds to cover this first year would be apportioned among the four districts, based on total student population. We were also most fortunate to receive some financial assistance for this purpose from state sources.

After an extensive search, the school boards collectively employed Francine Fullam, an individual who has had broad experience in the area of special education. Ms. Fullam joined us in November and has truly brought order and stability to our special education program. She visits the schools frequently and is a regular member of each school's education placement committee.

She has brought a level of expertise to S.A.U. #50 that previously did not exist. Our teaching staff is becoming more adept at recognizing potential handicaps and dealing with them. We now have a professional on the staff who can articulate the needs of the handicapped and to whom parents can turn for assistance and guidance when faced with decisions regarding their handicapped child.

Our immediate objectives in this area are to continue to identify those youngsters with educational handicaps through referrals and testing and to establish appropriate programs for each.

#### ACCOUNTABILITY

On January 17, 1973, the State Board of Education adopted a comprehensive set of regulations delineating the powers and duties of superintendents, school boards and principals.

The basis of authority for the establishment of the New Hampshire Plan is Section 6 of the "Powers and Duties of School Boards" which follows:

*School boards shall, in consultation with the Superintendent and in accordance with statutes and regulations of the State Board of Education, determine the educational goals of the district, develop long-range plans and identify measurable and attainable short-term objectives. The school board shall require the appropriate review of such programs and make public the results of such investigations.*

On September 11, 1979, a representative of each of the four school boards, a representative of the New Hampshire Department of Education's Accountability Unit and I met to review the accountability effort to date in S.A.U. #50 and to develop a logical and workable approach to formulating an acceptable Accountability Plan.

Work had been done previously in this regard, but for various reasons, an acceptable and state approved Accountability Plan had not been achieved. However, the Newington School District had elected to undertake this project on their own and did have a Plan developed which, with some minor exceptions, did meet the Department of Education's approval criteria.

At the September 11 meeting, the following approach was adopted:

1. An S.A.U. #50 Coordinating Committee would be formed consisting of the Accountability Representative from each Board. This Committee would report to the full S.A.U. #50 Board on accountability matters-
2. The Coordinating Committee would be charged with the responsibility of establishing an Advisory Committee, made up of principals and appropriate teachers representing each school district and the subject areas selected for the accountability effort. This Committee would review available material including the Newington Accountability Plan and Plans of other S.A.U.'s and develop a draft plan for S.A.U. #50. This Plan would be presented to the Coordinating Committee.

3. The Coordinating Committee would review the Plan and either approve it or, working with the Advisory Committee, make modifications as deemed appropriate.
4. The Coordinating Committee would present the S.A.U. #50 Accountability Plan to the full S.A.U. #50 Board.

On December 12, the fourteen member Advisory Committee devoted the entire day to successfully drafting a plan. The Advisory Committee consists of principals, teachers, parents and a school board member and is chaired by Principal Jane Stoutermire of New Castle.

It is anticipated that the Coordinating Committee will review the Plan in early February and it should be ready for presentation to the full S.A.U.#50 Board later the same month.

Mandatory to the Plan and consistent with the districts' goals are the following:

1. Develop essential student outcomes for both state mandated and locally designated fields of learning. Student outcomes represent specific expectations of what a student should be able to do at a designated point in his/her education. The state mandated fields of learning are English Language Arts, Mathematics, United States History and Government, and New Hampshire History and Government.
2. Develop performance indicators for all essential outcomes. Performance indicators represent an identifiable and measurable part of what students should be able to do.
3. Design and carry out sound assessment procedures. Assessment is a structured experience such as a test, by which the student demonstrates how effectively he/she has mastered the indicator.
4. Analyze the assessment data. The analysis of data is a set of procedures used to examine assessment results so that we may determine what the test scores, or observed student behaviors tell us about student performances.
5. Report assessment results to the State Department of Education and the local community. The reporting of results will provide the public with clear, understandable information on student performance.
6. Develop a management plan based on assessment results. This management plan will detail changes necessary to improve student performance.

Accountability is an exciting new thrust in education and one which seems certain to enhance student learning.

## STAFF DEVELOPMENT

Basically, staff development is the continuing process of in-service education promoting professional growth and development for all staff. All staff members holding New Hampshire Certificates must renew those certificates every three years, and in order to do so, they must have taken formal courses and attended workshops, conferences or other in-service programs to a total of at least 50 clock hours.

A Staff Development Plan was written and adopted by three of the four districts during 1978-79. We are presently working on some wording changes which, it appears, will bring the fourth district into agreement.

A committee chaired by teacher Heather Charles of Newington and consisting of a principal, teachers, a school board member and a parent meet not less than monthly to deal with such topics as staff development compliance matters and proposed changes in the Plan. The Committee is also responsible for assessing the professional needs of staff and identifying appropriate activities to meet these needs.

For example, on January 25 of this year, a highly successful in-service day was planned and arranged by the Staff Development Committee. A total of eight workshops were held at the Rye Junior High School with topics ranging from special education to the teaching of reading. Teachers attended for the entire day with the school lunch personnel providing lunch.

## BOARD POLICIES

The establishment of school district policy is one of the most critical tasks that a school board undertakes. Developing a complete set of policies and keeping them current is an ongoing process and requires careful thought and close attention.

Each school board in S.A.U. #50 is preparing to undertake a comprehensive review and re-draft of its policies. I will assist each board in systematically reviewing those policies that currently exist, re-writing where necessary, and drafting new policies in those areas where none exist.

Once completed, current school board members, and those who will follow, will have a current and complete set of policies from which to work. The administration of each school district will also have clear guidelines from which administrative procedures and actions can stem.

In addition to the areas mentioned previously, we are in the process of upgrading and formalizing our teacher evaluation procedure. A committee of School Board members, teachers, and the Superintendent have been meeting to develop a teacher evaluation instrument which will be effective in assessing teacher performance and which will permit an honest appraisal of strengths and weaknesses.



This committee was formed through an agreement reached a year ago in the collective bargaining process between the Rye School Board and the Rye Teachers. It is my belief, however, that the evaluation instrument, once developed, will be appropriate in the other three districts.

We have recently begun a review of our testing program in S.A.U. #50. We will be establishing formal procedures for the testing of our students being certain to articulate our testing objectives and indicating specifically how the results will be used.

Currently, consideration is being given to a recommendation that a workshop for all teachers be held early next year to be certain that the testing program is well understood by staff and that the results are properly assessed and utilized.

Each building principal in S.A.U. #50 has recently completed the task of writing or supervising the writing of position descriptions for every staff employee within his/her building. These descriptions are invaluable for many reasons, but particularly in the area of staff evaluation. A comprehensive description of each position gives the evaluator specific criteria on which to judge performance.

I am currently reviewing these position descriptions and they will be ready for presentation to school boards in early spring.

Other areas which will be addressed in the months ahead include the establishment of a formal, written budgeting process for each district, a review of our curriculum and the development of written curricula in those buildings where none exists, the establishment of an S.A.U. #50 report card committee to review current practice and make recommendations for improvements in our existing instruments, and the drafting of administrative procedures for the S.A.U. #50 office.

Finally, several people have requested that I review for you the duties of a school superintendent. Perhaps the best way to accomplish this is to summarize for you the "Powers and Duties of Superintendents" as detailed in the Regulations of the State Board of Education.

The regulations state that the Superintendent serves as the executive head of the public schools. He is responsible for planning and administering the schools' affairs subject to statutes, state regulations and local board policies. The Superintendent is responsible for seeing that the schools are capably staffed to provide appropriate education and supportive services. The Superintendent shall provide, develop and implement the procedures to achieve educational objectives within the administrative unit.

The Regulations also state that the Superintendent is responsible for:

1. nominating all certificated staff and appointing other employees,
2. supervising and directing the work of all employees of the district,
3. selecting and purchasing textbooks and scholastic apparatus and supplies and seeing that they are accurately accounted for and economically used.

4. developing and recommending to the School Board the annual budget,
5. maintaining an accounting system and financial reporting procedure,
6. developing an educational plan for the district or districts and recommending a program of studies suitable to the needs of the pupils and community,
7. recommending the dismissal of certificated staff to the School Board when necessary,
8. maintaining records and making reports as required by the local School Board, state and federal agencies,
9. admitting pupils to school attendance and assigning them to classes and grades as their needs warrant,
10. providing for alleviation of hazardous conditions of an emergency nature that affect the health and welfare of pupils,
11. evaluating personnel and programs in accordance with local school board policies.

Obviously, in order to effectively accomplish such duties, the Superintendent must delegate certain powers and duties to other personnel. However, the Superintendent still retains ultimate responsibility.

## REPORT OF GUIDANCE COUNSELOR

During the past year, I have seen 67 students individually, 160 students in groups, and many whole families. It has been a growing year for me as I have participated in diagnoses with specialist in various fields.

I have participated in the legal aspects of some family problems. In suspected cases of abuse, I have worked with families and the welfare caseworker. Where students and families were seeing a therapist outside the school, I have provided a liason with the agency and have given insights into the school life of the student.

My work in pupil personnel involves administering the State Mandate for the Special Education Student. We secured needed services for 22 students who need specialized programs. These range from mild learning disabilities and retardation to physical and emotional needs. Many hours went into the programming and paperwork for each of these students. Out-of-district monitoring required ten placement meetings in Portsmouth as well as many meetings with physicians, psychiatrists, counselors and learning disabilities specialists.

Testing has also been a part of my work. The evaluation and re-evaluation of students is important to diagnosis of individual needs. This testing has been done on referral of the reading specialist, teacher, or parent.

It was my pleasure to attend a workshop during this year which enables me to use Magic Circle/Interchange material and methods. This is a strategy for group counseling in the regular classroom. Junior High has an Interchange group going now and Magic Circle, which is for the Elementary, will be starting soon.

Further educational goals were reached when I was awarded the Certificate of Advanced Graduate Study Degree in Counseling this past September.

1/14/80

Mary Anne MacKenzie  
Guidance Counselor



## REPORT OF THE SCHOOL NURSE

The 1979-80 school year got underway with preparation for fall and winter sports. Physical exams were given on September 13 & 14 to all boys and girls, grade 6-8, participating in the various sports, by Norma Brindamour, R.N., Nurse Practitioner, from the Exeter Clinic. Those students who had had physicals by family physicians within four months were not required to have the school physicals.

With the help of the Greenland Juniors, health screenings were done on every child at the Greenland Central School. The screenings included height, weight, blood pressure, vision, and dental checks. This was done in two days and could not have been done so effectively without the assistance of the Greenland Juniors. Follow-up and referrals were done in the nurse's office on those problems found during the screening.

Health records were brought up to date. The recommended immunizations were obtained on all students with help from the parents. A report of same was sent to Division of Public Health in Concord.

The Greenland School Association Health and Safety Committee was formed in October. Those students in 5th-8th grades who were interested in assisting the school nurse volunteered for this committee. They have been a great help to me by assisting with record keeping, delivering messages, promoting school safety, taking part in special health classes and cleaning and organizing the office.

During the weeks of January 7 and 14, Mrs. Sheila Siener, Registered Dental Hygienist, selected by the N. H. Bureau of Dental Health, cleaned, checked, and applied flouride to 80 students from grades 1-8. On January 21, the preventive dental program and use of flouride swish was explained to the teachers during staff meeting by Ann Babson and Carol Sumner, dental hygienists from the N. H. Bureau of Dental Health. The hygienists then instructed grades 1-6 during the week in proper brushing and use of flouride. The program will be carried out in the classroom by the teachers for approximately 10 weeks.

Hearing tests will be done during the last of January. Clinicians from U.N.H. will do this testing on students from grades 1-3-5-7, and those who are referred with supervision of Dr. Tokay of the Communications Disorders Department at U.N.H., Leah Lincoln, Speech Therapist, and the school nurse.

A postural screening will be done in early spring for the junior high students.

On April 12, from 9:00 - 11:00 a.m. the pre-school vision and hearing testing for all 3, 4, & 5 year old children will be done. The Greenland Juniors are organizing this program.

The cooperation and assistance from everyone at the Greenland Central School is greatly appreciated.

Respectfully submitted,

Dorothy A. Steere, R.N.  
School Nurse

### PRINCIPAL'S REPORT

Greenland School began classes on Tuesday, September 4, with 311 students. This is the third straight year with approximately the same enrollment. All class sizes average about 18-20 with the exception of grade 7, which has 26 and 27 respectively. This has been our "special" class in size since first grade. It seems to be continually growing. Our long range predictions show that Greenland School will continue to have approximately the same enrollment for the next several years.

There are several new faces at Greenland this year. Leah Lincoln replaced Sharon Collins as speech teacher. Dorothy Steere replaced Dorothy Shattuck as school nurse. Evelyn Corporon joined Roselee Stocker in the library replacing Bonnie Van Wert. Jari Ford returned after half a year of leave of absence. Karen Baker is filling in grade six for Jane Bashaw who is on maternity leave. Nancy Fortier returned from maternity leave, and Alan McVeigh joined her to team teach grade seven-eight social studies. Jan Goeddeke joined the Title I staff. Paula Sargent was replaced by Barbara Cots in the cafeteria. David Richards, Jr., replaced Andrew Taylor on the night custodial staff. These people joined an excellent staff.

Greenland School is in its third year of curriculum review. We are very close to completing a first draft in all subject areas. Combining these efforts with the SAU #50 development and the SAU #50 accountability plan, both consistency and competency should be achieved.

This year we have a Title IV, Part C, grant for \$2800. It is entitled Individual Language Arts and was written by the director, Sandra Pelton. The program is designed to improve each individual's writing skills in grades 1-8. Thus far the program has shown to be very successful. Both the enjoyment of writing and writing skills have improved. Skills are still taught, but in a different manner.

The Greenland Student Association has sponsored a school dance, three family night roller skating parties, a Saturday afternoon movie, the Shaw Brothers, and a mini-blood drive along with their usual committee activities at school. Funds raised will be used for athletic equipment for the school.

Special thanks should go to Novel Iron Works, fabrication of soccer goals; Pepsi Cola, soccer nets; Greenland International Harvester Trucks, moving soccer goals; Portsmouth Auto Dealers, warm-up jackets for the boys' basketball team; and Joe and Jan Goeddeke for their continued support of the sports programs at Greenland School. Our very best to all of the above.

The building continues to look great thanks to the supervision of the head custodian, Roland Watson. He is ably assisted by Ralph LaRose and David Richards Jr. Many extra hours of work are put in by these people when extra attention is needed.

Our cafeteria was repainted this summer and under the supervision of Carol Leach the Art Club has painted food groups on the walls to remind students to eat the proper foods. Mrs. Telles, cafeteria manager, continues to serve attractive meals with the help of her staff, Arlene Katsanos and Barbara Cots. Ruth Carder continues as monitor and now probably holds the record for cafeteria monitors in continuous years of service.

The staff at Greenland School wishes to thank the PTA, Greenland Juniors, Board of Selectmen, Police and Fire Departments, School Board, volunteers, and parents for their continued involvement and support of all programs at Greenland School. We all have one goal in mind, to insure that each student reaches his or her fullest potential.

Philip H. Rowe  
Principal

#### SUPERINTENDENT'S SALARY SHARE

The following figures show the State's share of the Superintendent's salary and the proportionate share paid by each school district in School Administrative Unit No. 50 for 1979-80.

State's Share	\$ 2,500
Greenland	5,192
New Castle	1,570
Newington	6,588
Rye	<u>11,150</u>
	\$27,000

TABLE I  
GREENLAND PUPILS  
Total Enrollment October 1, 1979

GRADES	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	
Central School	0	31	34	42	39	39	35	52	40	0	0	0	0	312	
Sacred Heart	0	0	0	0	0	0	0	0	1	0	0	0	0	1	
St. Patrick	2	1	0	0	0	0	0	0	1	0	0	0	0	4	
Lady Isle	0	4	3	1	3	1	1	1	1	0	0	0	0	15	
Portsmouth Jr.High								0	1					1	
Portsmouth High										35	28	45	37	145	
St. Thomas										7	3	4	2	16	
Dover Vocational										0	0	0	2	2	
Phillips Exeter										0	1	1	1	3	
Berwick Academy							1	0	1	0	1	1	0	4	
Governor Dummer										0	0	1	0	1	
Great Bay	2													2	
Portsmouth Spec. Ed.	2													2	
TOTAL	4	2	36	37	43	42	40	37	53	45	42	33	52	42	508
Comparison 10/1/78	4	3	40	38	35	44	38	49	42	44	35	55	43	40	510

TABLE II

## GREENLAND CENTRAL SCHOOL

Statistics for Ten Years ending June 30, 1979

School Year	Wks in Year	Boys	Girls	Total Pupils	Average Member-ship	Average Absence	Average Attendance	Percent of Attendance
1969-70	38	188	186	374	327.6	15.0	342.6	95.6
1970-71	38	183	170	353	333.1	14.7	318.6	95.6
1971-72	38	177	158	335	318.5	14.8	333.4	95.5
1972-73	38	178	171	349	338.3	12.9	327.4	96.2
1973-74	37	172	177	349	334.2	13.1	321.1	96.1
1974-75	38	167	180	347	337.1	11.0	326.1	96.7
1975-76	38	161	157	318	315.2	10.8	304.4	96.6
1976-77	38	169	166	335	319.8	10.6	309.2	96.7
1977-78	38	154	160	314	311.6	13.7	297.9	96.0
1978-79	38	150	162	312	311.3	14.0	297.3	96.0

TABLE III

## GREENLAND CENTRAL SCHOOL

Perfect Attendance for Entire Year 1978-79

Kimberly Akerman *	Mark Fellows
Jamie Arsenault	Steven Goeddeke
Daniel Bailey	Steven Hayes
Jerome Bailey	Tracie Muchemore
Jean Cotts ***	Bryan Peacock
John Cotts ***	Jennifer Peacock
	Jennifer Smith

\* Perfect attendance for 2 years

\*\*\* Perfect attendance for 4 years

GREENLAND CENTRAL SCHOOL  
1979-80  
Teachers & Staff

	<u>Grade</u>
Sharon Musselman	1
Janet Routley	1
Kathleen Bean	2
Catherine Hennessy	2
Jari Ford and	
Carol Ott	3
Janet Whitehouse	3
Louise Clements	4
Janice Whitemore	4
Carol Poirier	5
Sheila Pratt	5
Karen Baker	6
Marjorie O'Shaughnessy	6
Mark Blythe, Science	7-8
Nancy Fortier and	
Alen McVeigh. Social Studies	7-8
Florence Hudson, Math	7-8
Arline Seavey, English	7-8
Carol Leach, Art	
Leah Lincoln, Speech Therapist	
Mary Anne MacKenzie, Guidance Counselor & Title I Director	
Stanley Maddock, Physical Education	
Sandra Pelton, Asst. Principal & Reading Specialist	
Martha Robertson, Music	
Dorothy Steere, Nurse	
Philip Rowe, Principal	
Margaret Pinsonneault, Secretary	
<u>Aides</u>	
Evelyn Corporon, Library Aide	
Nancy Emerson, Title I	
Carol Leach, Teacher Aide	
Marcia Rowe, Title I/Physical Therapist	
Jane Goeddeke, Title I	
Roselee Stocker, Library Aide	
Anne Truesdale, Title I	
<u>Cafeteria</u>	
Ruth Carder	
Barbara Cots	
Arlene Katsanos	
Edith Telles	
<u>Custodians</u>	
Ralph LaRose	
David Richards, Jr.	
Roland Watson	

*Irene R. Lebel*  
*Certified Public Accountant*

*54 Court Street - Portsmouth, New Hampshire 03801*  
603 436-8110

Selectmen  
Town of Greenland  
Greenland, New Hampshire

Gentlemen:

I have examined the financial statements for the Town of Greenland, New Hampshire, for the year ended December 31, 1978 and have issued my report thereon dated June 19, 1979. As part of my examination, I made a study and evaluation of the Town's system of internal accounting control to the extent I considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purposes of such evaluation are to establish a basis for reliance on the system of internal accounting control in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements and to assist the auditor in planning and performing his examination of the financial statements.

My examination of the financial statements was made for the purposes set forth in the paragraph above and accordingly would not necessarily disclose all weaknesses in the system because it was based on selective tests of the accounting records and related data. As a result of this limited review, I have certain recommendations which are included herein for your consideration. I wish to emphasize that these recommendations resulted from a limited review of your controls and procedures and thus a more detailed study may be warranted.

#### Trust Funds Investmenta

##### Comment

The Town has invested a significant amount in mutual funds, some of which have dropped substantially in market value. This is a trend started around 1970.

##### Recommendation

I would like to recommend that the appropriate town officials assess the situation. The investment should be looked at in light of the amount invested, the percentage of return on such investments, and the trend in market value of the particular mutual fund. The officials will then be in

APPENDIX A

I



a position to decide whether or not such investments should be retained or whether a higher rate of return could be found elsewhere.

#### Allocation of Principle to Individual Perpetual Care Funds

##### Comment

It was observed that the Town has not, as of yet, allocated the amount of principle due to capital gains distributions, to each individual perpetual care fund, nor has it allocated the remaining income to such individual funds.

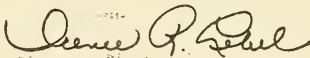
##### Recommendation

Pursuant to RSA 31:21, I would like to suggest that these allocations be done based upon the principle balances as of December 31, 1978, and that each individual fund be allocated principle and income according to the ratio of its principle balance to the total.

It is possible to allocate principle, but not remaining income, to each fund in the year the capital gain arose. However, the time and cost involved would be heavy and would not result in significant differences.

The comments contained herein are intended to give you an overview of my observations as to areas that the Town can improve upon. I would be pleased to discuss these comments with you, provide any advisory services you may need, or to perform a more detailed systems review. It should be noted that any decisions having legal implications should be cleared with Town Counsel before action is taken.

At this point, I wish to thank the town officials, especially Mrs. Shirley Hoonhout, Mrs. Edna Weeks, and Mr. Duncan Brackett, for their assistance, cooperation, and courtesy in the course of my audit work.



Portsmouth, New Hampshire  
June 19, 1979

TOWN OF GREENLAND  
Greenland, New Hampshire

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REPORT ON EXAMINATION OF FINANCIAL STATEMENTS  
AND SUPPLEMENTAL DATA  
for the year ended December 31, 1978

TOWN OF GREENLAND, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
for the year ended December 31, 1978

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*Frenee R. Lebel*  
Certified Public Accountant

54 Canal Street - Portsmouth, New Hampshire 03801

803.436-8110

Selectmen  
Town of Greenland,  
New Hampshire

I have examined the financial statements of the various funds of Greenland, New Hampshire for the year ended December 31, 1978, as listed in the foregoing table of contents. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

The Town has not maintained a record of its general fixed assets, and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

The Town has not maintained records of revenues and expenditures of each individual perpetual care fund, but rather on all perpetual care funds collectively as explained in Note D to the financial statements of the Trust Funds.

In my opinion, subject to the effects, if any, on the financial statements of the Cemetery Trust Funds due to the above limitation, the financial statements listed in the aforementioned table of contents present fairly the financial position of such funds of Greenland, New Hampshire at December 31, 1978, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

*Frenee R. Lebel*

June 19, 1979

TOWN OF GREENLAND, NEW HAMPSHIRE  
GENERAL FUND - BALANCE SHEET  
DECEMBER 31, 1978

ASSETS

Cash - Unrestricted	\$ 459,777
Uncollected Taxes - 1977 Resident	90
Uncollected Taxes - 1978 Property	96,109
Uncollected Taxes - 1978 Resident	1,320
Unredeemed Taxes - 1976 Levy	2,378
Unredeemed Taxes - 1977 Levy	15,469
School District Taxes - Advanced (Note 2)	<u>30,317</u>
Total Assets	<u>\$ 605,460</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts Payable	\$ 86,586
School district tax payable (Note 2)	<u>455,547</u>
Total Liabilities	<u>\$ 542,133</u>

FUND BALANCE

Appropriated (Note 3)	\$ 2,125
Unappropriated	<u>61,202</u>
Total Fund Balance	<u>\$ 63,327</u>
Total Liabilities and Fund Balance	<u>\$ 605,460</u>

See Accompanying Notes To Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE  
GENERAL FUND  
STATEMENT OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 1978

	<u>APPROPRIATED</u>	<u>UNAPPROPRIATED</u>	<u>TOTAL</u>
BALANCE, December 31, 1977	\$ 15,310	\$ 73,590	\$ 88,900
Excess expenditures and encum- brances over revenue		(14,888)	(14,888)
Special appropriations-current year	13,019		13,019
Expenditures from special appropriations-all years	(23,704)		(23,704)
Transfer of completed special appropriation balance	<u>(2,500)</u>	<u>2,500</u>	<u>          </u>
BALANCE, December 31, 1978	<u>\$ 2,125</u>	<u>\$ 61,202</u>	<u>\$ 63,327</u>

See Accompanying Notes To Financial Statements.  
A3

TOWN OF GREENLAND  
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL  
FOR THE YEAR ENDED DECEMBER, 31, 1978

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL</u> <u>OVER (UNDER)</u> <u>ESTIMATED</u>
REVENUE:			
Taxes:			
Property Tax	\$ 702,479	\$ 702,479	\$ -0-
Resident Tax	12,080	12,360	280
Current Use Release Tax	4,100	6,720	2,620
Discounts	-0-	(15,410)	(15,410)
	<u>\$ 718,659</u>	<u>\$ 706,149</u>	<u>(12,510)</u>
Licenses, Permits, Fees:			
Licenses, Filing Fees	750	984	234
Auto registration permits	45,000	61,443	16,443
Dog tax revenue	1,400	1,418	18
	<u>47,150</u>	<u>63,845</u>	<u>16,695</u>
Intergovernmental Revenue:			
Business Profits Tax	-0-	3,818	3,818
Rooms and Meals Tax	13,686	13,686	-0-
Interest and dividends Tax	10,624	10,624	-0-
Savings bank Tax	3,614	3,614	-0-
Highway subsidy	11,867	11,737	(130)
Forest Fire Reimbursement	551	860	309
Road Use	-0-	318	318
Manpower	10,000	-0-	(10,000)
Title II	1,500	552	(948)
Dept. of Public Works, Highways	1,318	1,318	-0-
Title IV	1,000	-0-	(1,000)
	<u>54,160</u>	<u>\$ 46,527</u>	<u>\$ (7,633)</u>
Other Revenues:			
Interest & penalties -			
Tax levies	3,600	5,699	2,099
Interest on deposits	5,997	10,850	4,853
Income from Trust Funds	2,725	3,773	1,048
Income from Departments	950	1,073	123
Fines, forfeits	50	-0-	(50)
Rent, Sales of Town Property	100	209	109
National bank stock tax	20	30	10
Insurance Rebates	-0-	1,648	1,648
Debt service	70,245	69,325	(920)
Other	-0-	60	60
	<u>83,687</u>	<u>92,667</u>	<u>8,980</u>
Total Revenues	<u>\$ 903,656</u>	<u>\$ 909,188</u>	<u>\$ 5,532</u>
Appropriation of General Fund			
Balance for expenditures	<u>37,130</u>		
Total	<u>\$ 940,786</u>		

See Accompanying Notes To Financial Statements.



TOWN OF GREENLAND, NEW HAMPSHIRE  
GENERAL FUND - STATEMENT OF GENERAL GOVERNMENTAL  
EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1978

	Budgeted Appropriation	Expenditures	Encumbrances	Unencumbered Balance
General government:				
Town officers' salaries	\$ 13,910	\$ 13,809		\$ 101
Town officers' and office expenses	9,780	10,652		(872)
Election and registration	800	729		71
Town buildings maintenance	3,400	3,369		31
	<u>27,890</u>	<u>28,559</u>		<u>(669)</u>
Protection of persons and property:				
Police department	39,076	38,922		154
Fire department, including forest fires	6,697	8,026		(1,329)
Care of trees	550	140		410
Animal control	<u>1,233</u>	<u>985</u>		<u>248</u>
	<u>47,556</u>	<u>48,073</u>		<u>(517)</u>
Public health and welfare:				
Health department	4,129	4,129		-0-
Town dump	3,500	3,568		(68)
Old age assistance	3,000	2,955		45
Town poor	4,500	1,276		3,224
Ambulance service	1,000	1,000		-0-
Vital statistics	50	32		18
Big Brother-Big Sister program	350	350		-0-
Newmarket Health Center	<u>100</u>	<u>100</u>		<u>-0-</u>
	<u>16,629</u>	<u>13,410</u>		<u>3,219</u>
Highway and bridges:				
Summer maintenance	14,000	15,911		(1,911)
Winter maintenance	14,000	17,625		(3,625)
Street lighting	8,200	8,167		33
Driveaway permits	-0-	86		(86)
TRA	<u>1,515</u>	<u>1,515</u>		<u>-0-</u>
	<u>37,715</u>	<u>43,304</u>		<u>(5,589)</u>
Culture and recreation:				
Library	6,710	6,710		-0-
Parks	1,500	1,288		212
Recreation	2,450	2,401		49
Patriotic	200	197		3
Conservation commission	<u>100</u>	<u>100</u>		<u>-0-</u>
	<u>10,960</u>	<u>10,696</u>		<u>264</u>

TOWN OF GREENLAND, NEW HAMPSHIRE  
 GENERAL FUND - STATEMENT OF GENERAL GOVERNMENTAL  
 EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 1978

	Budgeted	Expenditures	Encumbrances	Unencumbered
	Appropriation			Balance
Debt service:	\$	\$		\$
Interest on tax anticipation note	600	755		(155)
Capital reserve	1,000	1,000		-0-
Capital outlay:				
Ballfield	-0-	7,140		(7,140)
Office equipment	500	-0-		500
Refuse containers	584	584		-0-
Lamprey Regional Solid Waste Cooperative	20,000	20,310		(310)
Recreation storage shed	1,200	1,200		-0-
Weeks public library refurbishment	2,000	2,000		-0-
Border surveys	3,000	3,000		-0-
Firetruck (Note 4)	84,000	69,875		14,125
	111,284	104,109		7,175
Other:				
Manpower	10,000	-0-		10,000
Title II	1,500	-0-		1,500
Title IV	1,000	-0-		1,000
Insurance	7,000	8,246		(1,246)
Other maintenance	-0-	2,492		(2,492)
Mosquito control	3,921	2,785		1,136
Damage and legal	5,000	3,393		1,607
Cemeteries	4,000	4,000		-0-
Regional associations and advertising	1,289	1,289		-0-
Audit	2,000	2,000		-0-
Employees' retirement, social security	1,745	1,795		(50)
Planning and zoning	900	1,528		(628)
Contingency	750	-0-		750
Refunds and abatements	-0-	1,975		(1,975)
	39,105	29,503		9,602
County tax	40,000	36,620		3,380
School tax (Note 2)	608,047	152,500	\$ 455,547	-0-
TOTAL	\$ 950,786	\$ 468,529	\$ 455,547	\$ 16,710

See Accompanying Notes To Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE  
GENERAL FUND  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1978

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund Accounting

The diverse nature of governmental operations and the necessity of determining compliance with legal provisions requires modification of accounting systems commonly used by commercial enterprises. Rather than establishing a single unified set of accounts to record and summarize all financial transactions, the accounts of the Town are organized on the basis of funds, each of which is considered a separate entity with self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures, including obligations and transfers.

All funds included in the financial statements are reported on the modified accrual basis. Under the modified accrual basis of accounting, revenues are recorded when received in cash except in cases where they are both measurable and available and therefore are resources which may be appropriated. Expenditures are recorded when certain goods or services are received and actual liabilities are incurred.

Fixed Assets

The Town does not maintain a record of its general fixed assets and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report. Expenditures for capital assets are charged off in the year acquired.

2. SCHOOL DISTRICT TAXES

The school district maintains its books on a fiscal basis with a year ending on June 30. At June 30, 1977 the Town had overpaid its 1976 District Assessment as determined by the State by \$20,317. In reviewing the State set District Assessment and the amounts the Town turned over to the school district, it was discovered that the Town had also overpaid its 1975 District Assessment by \$10,000, bringing the total advance to the school district to \$30,317.

On the current year's assessment of \$608,047 the Town had remitted \$152,500, bringing the current year's assessment payable to \$455,547.

These Notes are an Integral Part of These  
Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE  
GENERAL FUND  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1978

3. APPROPRIATED FUND BALANCE

The appropriated fund balance represents the encumbered and the unexpended balance of current and prior years' special appropriation for the following purpose:

Rye, Greenland Town Line Survey	\$ 2,125
	<u>\$ 2,125</u>

4. FIRETRUCK PURCHASE

At the March Town Meeting, the selectmen were authorized to purchase a firetruck for not more than \$84,000. They were also authorized to use capital reserve money in the transaction, thus the net expense to the Town in the current year has been reduced by the capital reserve, which was recognized as expense in the year appropriated.

5. CONTINGENCIES

Public Service Company of NH (PSC) has protested the method by which it was assessed for property tax purposes. PSC believes its assessment should be its net book value. The Town, however, assesses it at approximate market value (the same method as the rest of the Town).

PSC has protested its assessments since 1973. The New Hampshire Supreme Court (DOCKET NO. 7535) has denied such protests through 1975. The hearing before the State Board of Taxation for the 1976 and 1977 protests is pending. The protest of 1978 has had no action taken at the present time.

These Notes are an Intergral Part of These  
Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE  
REVENUE SHARING FUND  
BALANCE SHEET  
DECEMBER 31, 1978

ASSETS

Cash	\$ 14,597
Total Assets	<u>\$ 14,597</u>

LIABILITIES & FUND BALANCE

Liabilities	
Accounts Payable	<u>951</u>
Total Liabilities	<u>951</u>
Unappropriated Fund Balance	<u>13,646</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 14,597</u>

STATEMENT OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1978

	<u>Unappropriated</u>	<u>Appropriated</u>	<u>Total</u>
Beginning Fund Balance, 12/31/77	\$ 11,492	\$ -0-	\$ 11,492
Excess Revenues over expenditures	<u>2,154</u>	<u>          </u>	<u>2,154</u>
Balance, 12/31/78	<u>13,646</u>	<u>-0-</u>	<u>13,646</u>

See Accompanying Notes To Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE  
REVENUE SHARING FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
ESTIMATED AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 1978

	<u>Estimated</u>	<u>Actual</u>	<u>Actual</u> <u>Over/ (Under)</u> <u>Estimated</u>
Revenues:			
Entitlement Funds	\$ 15,000	\$ 16,096	\$ 1,096
Interest	<u>-0-</u>	<u>1,009</u>	<u>1,009</u>
Total Revenue	<u>\$ 15,000</u>	<u>\$ 17,105</u>	<u>\$ 2,105</u>

	<u>Appropriated</u>	<u>Expenditures</u>
Expenditures:		
Highway department truck	\$ 15,000	\$ 14,951
Total Expenditures	<u>\$ 15,000</u>	<u>\$ 14,951</u>

See Accompanying Notes To Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE  
FEDERAL REVENUE SHARING FUND  
NOTE TO FINANCIAL STATEMENT  
DECEMBER 31, 1978

The federal revenue sharing fund balance at December 31, 1978 was unappropriated. Pursuant to the State and Local Fiscal Assistance Act of 1972, the funds received under each entitlement period must be spent, appropriated, or obligated within a twenty-four month period from the end of that entitlement period.

These Notes are an Integral Part of These  
Financial Statements.



TOWN OF GREENLAND, NEW HAMPSHIRE  
STATEMENT OF GENERAL LONG-TERM DEBT  
DECEMBER 31, 1978

AMOUNT TO BE PROVIDED  
FOR THE PAYMENT OF GENERAL LONG-TERM DEBT

Amount to be provided for retirement of general obligation notes	<u>\$ 69,325</u>
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GENERAL LONG-TERM DEBT PAYABLE

General obligation notes payable	<u>\$ 69,325</u>
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See Accompanying Notes To Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE  
STATEMENT OF GENERAL LONG-TERM DEBT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1978

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

General governmental liabilities for the retirement of long-term debt are accounted for on the cash basis in the General Long-Term Debt Group of Accounts. Amounts due in future periods are provided by appropriation and become part of the funds raised through taxes.

2. NOTES PAYABLE

The Town's obligations consisted of the following general obligations at December 31, 1978:

5.35% note payable, unsecured, interest due semi-annually, principal of \$13,865 due an- nually through November, 1983.	<u>\$ 69,325</u>
Total	<u>\$ 69,325</u>

TOWN OF GREENLAND, NEW HAMPSHIRE  
TRUST FUNDS  
BALANCE SHEETS  
DEC FMBFR 31, 1978

<u>ASSETS</u>	<u>CEMETERY FUNDS (Note D)</u>	<u>LIBRARY FUNDS</u>	<u>SIDEWALK FUND</u>	<u>SCHOOL FUND</u>	<u>TOTAL ALL FUNDS</u>
Cash	\$ 11,954	\$ 1,559	\$ 1,440	\$ 1,000	\$ 15,953
Marketable Securities-At Market (Cost \$53,934) Note C	<u>29,481</u>	<u>18,846</u>	<u>-0-</u>	<u>-0-</u>	<u>48,327</u>
Total Assets	<u>\$ 41,435</u>	<u>\$ 20,405</u>	<u>\$ 1,440</u>	<u>\$ 1,000</u>	<u>\$ 64,280</u>
<u>FUND BALANCES</u>					
Restricted & Non-expendable Principle	39,927	21,642	1,000	1,000	63,569
Unrestricted & Expendable Revenue	<u>4,319</u>	<u>1,559</u>	<u>440</u>		<u>6,318</u>
Total	44,246	23,201	1,440	1,000	69,887
Less unrealized loss on securities	<u>(2,811)</u>	<u>(2,796)</u>			<u>(5,607)</u>
Total Fund Balance	<u>\$ 41,435</u>	<u>\$ 20,405</u>	<u>\$ 1,440</u>	<u>\$ 1,000</u>	<u>\$ 64,280</u>

See Accompanying Notes To Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE  
TRUST FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 1978

	<u>CEMETERY</u> <u>FUND</u>	<u>LIBRARY</u> <u>FUND</u>	<u>SIDEWALK</u> <u>FUND</u>	<u>SCHOOL</u> <u>FUND</u>	<u>TOTAL</u> <u>ALL</u> <u>FUNDS</u>
Fund Balance, January 1, 1978	\$ 42,824	\$ 22,306	\$ 1,365	\$ 1,000	\$ 67,495
REVENUES:					
Interest	356	15	75	55	501
Dividends	1,955	1,373			3,328
Town appropriation (net)	1,534	5,400			6,934
Sales of lots	275				275
Fines, collections, gifts	25	156			181
Capital gains	282	231			513
Perpetual care fund	740				740
Total Revenues	\$ 5,167	\$ 7,175	\$ 75	\$ 55	\$ 12,472
EXPENDITURES:					
Labor, salaries	\$ 2,991	\$ 2,695		\$	\$ 5,686
Repair, renovations		171			171
Materials, supplies	754	181			935
Utilities		1,506			1,506
Books, magazines		1,482			1,482
Insurance		245			245
Transfer to school dept.				55	55
Total Expenditures	\$ 3,745	\$ 6,280	\$ -0-	\$ 55	\$ 10,080
Fund Balance, December 31, 1978	44,246	23,201	1,440	1,000	69,887
Less unrealized loss on securities	(2,811)	(2,796)			(5,607)
Total Fund Balance, December 31, 1978	<u>\$ 41,435</u>	<u>\$ 20,405</u>	<u>\$ 1,440</u>	<u>\$ 1,000</u>	<u>\$ 64,280</u>

See Accompanying Notes To Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE  
TRUST FUNDS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1978

A. Trust Funds at December 31, 1978 comprise the following:

1. Cemetery Funds: Established by numerous donors in the form of perpetual care funds for the purpose of maintaining burial lots.
2. Library Funds: Established by various donors for the purpose of purchasing books, supplies, and building maintenance of the Weeks Public Library.
3. Sidewalk Fund: Established by bequest for the purpose of maintaining the sidewalk within 200 feet of the Weeks Public Library.
4. School Fund: Established by bequest for the purpose of defraying cost to the school department.

B. BASIS OF ACCOUNTING

The Trust Funds of the Town of Greenland have maintained their records on the accrual basis of accounting.

C. INVESTMENTS

Investments consist of the following:

<u>Cemetery Funds:</u>	<u>Cost</u>	<u>Market</u>
Mutual Funds		
Value Line Income Fund	\$ 4,372	\$ 5,301
Puritan Fund	9,199	10,201
Keystone B-4	5,925	4,516
Keystone K-1	5,774	4,121
National Securities Dividend Fund	6,860	5,169
Mass Investors Trust	<u>162</u>	<u>173</u>
	<u>\$ 32,292</u>	<u>\$ 29,481</u>

Library Funds:

Mutual Funds		
Puritan Fund	\$ 7,526	\$ 8,345
Keystone B-4	4,848	3,665
Keystone K-1	4,725	3,372
National Securities Dividend Fund	4,411	3,324
Mass Investors Trust	<u>132</u>	<u>140</u>
	<u>\$ 21,642</u>	<u>\$ 18,846</u>

These Notes are an Integral Part of These  
Financial Statements.

TOWN OF GREENLAND, NEW HAMPSHIRE  
TRUST FUNDS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1978

D. CEMETERY PERPETUAL CARE FUNDS

Pursuant to RSA 31:21 individual records of funds received need to be maintained. Records were available to ascertain the corpus balance of each individual perpetual care fund and that corpus has not been invaded as a whole. However, current town records are not available as to accumulated earnings and expenditures for each individual fund.

These Notes are an Integral Part of These  
Financial Statements.

*Frances R. Lebel*  
*Certified Public Accountant*

*54 Court Street - Portsmouth, New Hampshire 03804*

603 436-8110

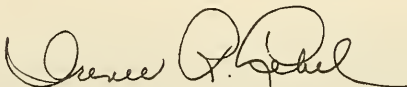
To The School Board of  
The Greenland School District  
Greenland, New Hampshire 03840

I have examined the financial statements of the various funds of the Greenland School District for the year ended June 30, 1979, and have issued my report thereon dated October 1, 1979. As a part of my examination, I made a study and evaluation of the School District's system of internal accounting control to the extent I considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purposes of such evaluation are to establish a basis for reliance on the system of internal accounting control in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements, and to assist the auditor in planning and performing his examination of the financial statements.

My examination of the financial statements was made in accordance with generally accepted auditing standards, including the study and evaluation of the School District's system of internal accounting control for the year ended June 30, 1979, that was made for the purposes set forth in the paragraph above. Since the study and evaluation is based upon selective tests of the accounting records and related data, it would not necessarily disclose all weaknesses of the system. However, such study, evaluation, and review disclosed the following conditions which I believe to be weaknesses. The conditions with related suggestions are included in the following pages.

The foregoing conditions were considered in determining the nature, timing, and extent of audit tests applied in my examination of the financial statements, and this report of such conditions does not modify my report thereon dated October 1, 1979.

At this point, I wish to thank the School District and Supervisory Union officials, especially Mrs. Frances Thompson and Mr. James Katkin, for their assistance, cooperation, and courtesies in the course of my audit work.



Portsmouth, New Hampshire  
October 4, 1979

APPENDIX C

I



## GENERAL FUND

### PAYROLL TRANSFERS

#### COMMENT:

It was noted that checks drawn on the regular checking account to the payroll account were not under numeric control.

#### RECOMMENDATION:

I would like to suggest that such checks be numbered in the same sequence as checks on the manifests. Bringing these checks under numeric control will aid in reconciling bank accounts and will assure that they are recorded in the proper accounting periods.

### POST-DATING OF CHECKS

#### COMMENT:

It was noted that manifests number 15 and 16 were approved for payment by the Board on July 18, 1979, yet the checks were post-dated to June 30, 1979. Under generally accepted accounting principles the proper control of cash requires that checks be dated with the date that approval is granted, or the date that the check is drawn, whichever is later. The condition is also a violation of the School District's own system of disbursement approval which requires board approval before the disbursement is made.

#### RECOMMENDATION:

I would like to suggest that the practice of post-dating checks be strictly forbidden, and that all checks bear the date of Board approval or the date that the check is drawn, whichever is later.

### COUNTERSIGNING OF CHECKS

#### COMMENT:

It was noted that only the signature of the School District's Treasurer is required to be on a check for the bank to honor such check.

#### RECOMMENDATION:

In order to prevent any check that is not Board approved from being honored by the bank, I would like to suggest that the School District adopt a system like the Town uses. Namely, that the check be required to be countersigned by at least two Board members. After the bank is alerted this will virtually eliminate any possibility for any non-approved disbursements.

## SCHOOL LUNCH PROGRAM FUND

### METHOD OF ACCOUNTING

#### COMMENT:

It was noted that the School District's policy is to present the financial statements of the School Lunch Program Fund under the cash basis of accounting. Under this method revenues are recorded when received, rather than when earned, and that expenditures are recorded when paid, rather than when the liability is incurred.

#### RECOMMENDATION:

I would like to recommend that the basis of accounting be changed from the cash method to the accrual method. The accrual method is required if the fund is to be in conformity with generally accepted accounting principles. Also, the Advisory Committee of the State Department of Education is recommending to the Department that it consider requiring all school districts to use accrual accounting for their financial statements.

### INVENTORY

#### COMMENT:

It was noted that the School Lunch Program Fund does not maintain an inventory valuation in its financial statements. This has the effect of not matching the cost of food used in meals to the receipt of cash for the meals.

#### RECOMMENDATION:

I would like to recommend that inventory valuations be maintained for the cost of food and supply items on hand, even if the basis of accounting is to remain under the cash basis. This would have the effect of matching the cost of the food used to the revenues received.

### TICKET CONTROL

#### COMMENT:

It was noted that tickets for lunches are not under numeric control and that no reconciliation is done between tickets sold and meals served.

#### RECOMMENDATION:

I would like to suggest that tickets be placed under numeric control and maintained by the Board. When a batch of tickets are issued to the school lunch director, a log can be made showing the detail. It would then be possible to reconcile the tickets sold to the meals served.

GREENLAND SCHOOL DISTRICT

FINANCIAL STATEMENTS

for the year ended June 30, 1979

GREENLAND SCHOOL DISTRICT  
FINANCIAL STATEMENTS  
for the year ended June 30, 1979

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Statement of Cash Receipts and Cash Dis- bursements	12
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*Frence R. Lebel*  
*Certified Public Accountant*

*54 Court Street - Portsmouth, New Hampshire 03801*  
603 436-8110

To The Board of  
The Greenland School District  
Greenland, New Hampshire

I have examined the financial statements of the Greenland School District for the year ended June 30, 1979, as listed in the foregoing table of contents. My examination was made in accordance with generally accepted auditing standards, and accordingly, included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

The School District has not maintained a record of general fixed assets, and accordingly, a statement of general fixed assets, required by generally accepted accounting principles is not included in the financial report.

As described in Note 1, in the Notes to Financial Statements of the School District School Lunch Program Fund, the School District's policy is to prepare financial statements for the School Lunch Program Fund on the basis of cash receipts and disbursements. Accordingly, the accompanying financial statements of that fund are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In my opinion, the financial statements listed in the aforementioned table of contents, except for the financial statements of the School Lunch Program Fund, present fairly the financial position of the various funds of the Greenland School District at June 30, 1979, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles applied on a consistent basis after restatement for the correction of prior period errors, with which I concur, as described in Note 4 in the Notes to Financial Statements of General Fund.

In my opinion, the financial statements of the School Lunch Program Fund, listed in the aforementioned table of contents, present fairly the assets and liabilities of the fund arising from cash operations

The Greenland School District  
Page 2

at June 30, 1979, and for the year then ended on the basis of accounting described in Note 1 in the Notes to Financial Statements of the School Lunch Program Fund applied consistently as the previous year.

A handwritten signature in dark ink, appearing to read "Daniel P. DeLah". The signature is written in a cursive style with a large, looped initial "D".

Portsmouth, New Hampshire  
October 1, 1979

GREENLAND SCHOOL DISTRICT  
GENERAL FUND-BALANCE SHEET  
JUNE 30, 1979

ASSETS

Cash on hand and in bank	\$ 34,132
Employee advances	191
Due from School Lunch Fund (Note 2)	3,617
A/R - Newington School District	<u>1,300</u>

TOTAL ASSETS	<u>\$ 39,240</u>
--------------	------------------

LIABILITIES

Accrued and withheld payroll taxes	\$ 6,172
Accounts payable	15,061
Due to School Lunch Fund (Note 2)	1,699
Advances-Town of Greenland (Note 3)	<u>30,317</u>

TOTAL LIABILITIES	<u>\$ 53,249</u>
-------------------	------------------

FUND BALANCE	<u>(14,009)</u>
--------------	-----------------

TOTAL LIABILITIES & FUND BALANCE	<u>\$ 39,240</u>
----------------------------------	------------------

GREENLAND SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF CHANGES IN FUND BALANCE  
for the year ended June 30, 1979

Fund balance as reported June 30, 1978	\$ 34,639
Correction of prior period errors (Note 4)	<u>(30,267)</u>
Fund balance June 30, 1978, Restated	4,372
Excess Expenditures over Revenues	(19,822)
Excess 1978 Encumbrances over actual Expenditures	<u>1,441</u>
Fund balance June 30, 1979	<u>\$ (14,009)</u>

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS



GREENLAND SCHOOL DISTRICT  
GENERAL FUND-STATEMENT OF REVENUE-BUDGETED AND ACTUAL  
for the year ended June 30, 1979

REVENUES	BUDGETED	ACTUAL	ACTUAL OVER (UNDER) BUDGET
Local Sources			
District assessment	\$ 608,047	\$ 608,047	\$ -
Transportation	10,600	8,374	(2,226)
Tuition & other	-	3,302	3,302
Interest	-	849	849
	<u>\$ 618,647</u>	<u>\$ 620,572</u>	<u>\$ 1,925</u>
State Sources			
Sweepstakes	\$ 10,958	\$ 10,958	\$ -
School building aid	1,474	1,500	26
Area vocational school aid	1,037	708	(329)
Foster children aid	600	200	(400)
	<u>\$ 14,069</u>	<u>\$ 13,366</u>	<u>\$ (703)</u>
Federal Sources			
Public law 874	\$ 14,000	\$ 14,446	\$ 446
Public law 89.10(ESEA-Title I)	15,200	9,615	(5,585)
School lunch and milk program	9,000	13,442	4,442
	<u>\$ 38,200</u>	<u>\$ 37,503</u>	<u>\$ (697)</u>
Rent and sale of school property	\$ -	\$ 211	\$ 211
Rebate of excess Supervisory			
Union Transfer	\$ -	\$ 586	\$ 586
TOTAL REVENUES	<u>\$ 670,916</u>	<u>\$ 672,238</u>	<u>\$ 1,322</u>
Appropriation of general fund			
Balance for expenditures	<u>\$ 34,639</u>		
	<u>\$ 705,555</u>		

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

GREENLAND SCHOOL DISTRICT  
GENERAL FUND-STATEMENT OF REVENUE-BUDGETED AND ACTUAL  
for the year ended June 30, 1979

EXPENDITURES	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
Administration			
Salaries	\$ 595	\$ 595	\$ -
Contracted services	830	1,005	175
Other	<u>1,165</u>	<u>700</u>	<u>(465)</u>
	<u>2,590</u>	<u>2,300</u>	<u>(290)</u>
Instruction			
Salaries	241,374	238,125	(3,249)
Textbooks	4,043	3,954	(89)
School library	2,303	1,705	(598)
Supplies	9,142	9,749	607
Contracted services	330	1,975	1,645
Other	<u>19,892</u>	<u>14,476</u>	<u>(5,416)</u>
	<u>277,084</u>	<u>269,984</u>	<u>(7,100)</u>
Attendance Services	<u>10</u>	<u>-</u>	<u>(10)</u>
Health Services	<u>7,548</u>	<u>6,330</u>	<u>(1,218)</u>
Pupil Transportation	<u>35,730</u>	<u>39,320</u>	<u>3,590</u>
Operation of Plant			
Salaries	15,251	15,380	129
Supplies	2,200	2,213	13
Contracted service	855	859	4
Heat	8,600	9,255	655
Utilities	<u>7,655</u>	<u>8,535</u>	<u>880</u>
	<u>34,561</u>	<u>36,242</u>	<u>1,681</u>
Maintenance of Plant	<u>4,355</u>	<u>12,673</u>	<u>8,318</u>
Fixed Charges			
Retirement and FICA Tax	21,322	22,442	1,120
Insurance	<u>20,303</u>	<u>20,534</u>	<u>231</u>
	<u>41,625</u>	<u>42,976</u>	<u>1,351</u>
School Lunch and Milk	<u>9,000</u>	<u>13,436</u>	<u>4,436</u>
Capital Outlay	<u>698</u>	<u>1,420</u>	<u>722</u>
Debt Services			
Principal	5,000	5,000	-
Interest	<u>1,275</u>	<u>1,275</u>	<u>-</u>
	<u>6,275</u>	<u>6,275</u>	<u>-</u>

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

GREENLAND SCHOOL DISTRICT  
GENERAL FUND-STATEMENTS OF REVENUE-BUDGETED AND ACTUAL  
for the year ended June 30, 1979

	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
Student Body Activities	\$ 2,650	\$ 2,525	\$ (125)
Transfers			
Tuition	260,670	237,317	(23,353)
Supervisory Union	<u>18,562</u>	<u>18,562</u>	<u>-</u>
	<u>279,232</u>	<u>255,879</u>	<u>(23,353)</u>
Other	<u>4,197</u>	<u>2,700</u>	<u>(1,497)</u>
TOTAL EXPENDITURES	<u>\$ 705,555</u>	<u>\$ 692,060</u>	<u>\$ (13,495)</u>
Excess of Actual Expenditures Over Actual Revenues		<u>\$ (19,822)</u>	

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

GREENLAND SCHOOL DISTRICT  
GENERAL FUND  
NOTES TO FINANCIAL STATEMENTS  
for the year ended June 30, 1979

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund Accounting

The diverse nature of governmental operations and the necessity of determining compliance with legal provisions requires modification of accounting systems commonly used by commercial enterprises. Rather than establishing a single unified set of accounts to record and summarize all financial transactions, the accounts of the School District are organized on the basis of funds and account groups, each of which is considered a separate entity with self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues and expenditures, including obligations and transfers.

Method of Accounting

The General Fund of the Greenland School District is maintained on the modified accrual basis. Under the modified accrual basis of accounting, revenues are recorded when received in cash except in cases where they are both measurable and available and therefore are resources which may be appropriated. Expenditures are recorded when certain goods or services are received and actual liabilities are incurred.

Fixed Assets

The school district does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report. Expenditures for capital assets are charged off in the year acquired.

2. DUE FROM/DUE TO SCHOOL LUNCH FUND

During 1978-1979 the General Fund of the school district paid the payroll and payroll taxes of the School Lunch Fund. The School Lunch Fund was then to make reimbursement to the General Fund for the amount expended on its behalf. At June 30, 1979, the School Lunch Fund owed the General Fund \$3,617 for expenditures by the General Fund on behalf of the School Lunch Fund.

The General Fund receives on behalf of the School Lunch Fund monies coming in from State and Federal sources for school lunch and milk programs. The General Fund then transfers this money to the School Lunch Fund as necessary. At June 30, 1979, there remained an amount of \$1,699 that the General Fund had not transferred to the School Lunch Fund.

GREENLAND SCHOOL DISTRICT  
GENERAL FUND  
NOTES TO FINANCIAL STATEMENTS  
for the year ended June 30, 1979

3. ADVANCES-TOWN OF GREENLAND

The Town of Greenland has overpaid its District Assessment of taxes to the school district. The overpayments are for \$10,000 on the 1974-1975 assessment and for \$20,317 on the 1976-1977 assessment, for a total of \$30,317. These overpayments take the form of advances to the school district by the Town, and as such must eventually be repaid. In July 1979, the school district turned over to the Town as a partial payment the amount of \$11,000, bringing the balance to \$19,317. This was possible due to a sufficient cash balance at June 30, 1979.

4. CORRECTIONS PRIOR PERIOD ERRORS

The opening fund balance was restated to correct two past errors. At June 30, 1978, the school district had not recognized the liability to the Town of Greenland for advances as described in Note 3 above. Also, at June 30, 1978, the school district failed to record a Petty Cash balance of \$50. The net result of these two corrections is a reduction of fund balance in the amount of \$30,267.

THESE NOTES ARE AN INTEGRAL PART OF THE  
FINANCIAL STATEMENTS

GREENLAND SCHOOL DISTRICT  
STATEMENT OF GENERAL LONG-TERM DEBT  
JUNE 30, 1979

AMOUNT TO BE PROVIDED  
FOR THE PAYMENT OF LONG-TERM DEBT

Amount to be provided for retirement of general obligation notes	<u>\$ 35,000</u>
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GENERAL LONG-TERM DEBT PAYABLE

General obligation notes payable	<u>\$ 35,000</u>
----------------------------------	------------------

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

GREENLAND SCHOOL DISTRICT  
STATEMENT OF GENERAL LONG-TERM DEBT  
NOTES TO FINANCIAL STATEMENT  
JUNE 30, 1979

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting

General liabilities for the retirement of long-term debts are accounted for on the cash basis in the General Long-Term Debt Group of Accounts. Amounts due in future periods are provided for in the budget and become part of the funds to be raised.

2. NOTES PAYABLE

The Greenland School District's obligations at June 30, 1979 consist of:

3.40% Elementary School Addition bonds, interest due semi-annually, principal of 5,000 due annually through August 1985	\$ 35,000
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THESE NOTES ARE AN INTEGRAL PART OF THE  
FINANCIAL STATEMENTS



GREENLAND SCHOOL DISTRICT  
SCHOOL LUNCH PROGRAM FUND  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
JUNE 30, 1979

ASSETS

Cash	\$ 73
Due from General Fund	<u>1,699</u>
 TOTAL ASSETS	 <u>\$ 1,772</u>

LIABILITIES

Due to General Fund	\$ 3,617
 TOTAL LIABILITIES	 <u>\$ 3,617</u>

FUND BALANCE	\$ (1,845)
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 1,772</u>

GREENLAND SCHOOL DISTRICT  
SCHOOL LUNCH PROGRAM FUND  
STATEMENT OF CHANGES IN FUND BALANCE  
for the year ended June 30, 1979

Fund Balance, June 30, 1978	\$ 2,200
Less excess cash disbursements over cash receipts	<u>(4,045)</u>
 Fund Balance, June 30, 1979	 <u>\$ (1,845)</u>

GREENLAND SCHOOL DISTRICT  
SCHOOL LUNCH PROGRAM FUND  
STATEMENTS OF CASH RECEIPTS AND CASH DISBURSEMENTS  
for the year ended June 30, 1979

CASH RECEIPTS

Lunch and milk sales	\$ 18,801
Snack bar sales	1,660
Federal reimbursements	13,436
Interest	<u>9</u>

TOTAL CASH RECEIPTS	\$ <u>33,906</u>
---------------------	------------------

CASH DISBURSEMENTS

Food purchases	\$ 17,458
Milk purchases	5,338
Snack bar purchases	1,859
Supplies	721
Salaries	11,147
Payroll taxes	680
Transportation charge - Federal Commodities	228
Equipment	517
Other	<u>3</u>

TOTAL CASH DISBURSEMENTS	\$ <u>37,951</u>
--------------------------	------------------

Excess Cash Disbursements Over Cash Receipts	<u>\$ (4,045)</u>
--	-------------------

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

GREENLAND SCHOOL DISTRICT  
SCHOOL LUNCH PROGRAM FUND  
NOTES TO FINANCIAL STATEMENTS  
for the year ended June 30, 1979

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting

The School Lunch Program Fund maintains its books of account under the cash basis, except for in its relations with the General Fund. Under the cash basis, revenues are recorded when received, rather than when earned, and expenditures are recorded when paid, rather than when the liability is incurred. In relation with the General Fund revenues are recorded when the General Fund receives them, and expenditures are recorded when paid by the General Fund. See Note 2 in the General Fund Notes to Financial Statements.

THESE NOTES ARE AN INTEGRAL PART TO THE  
FINANCIAL STATEMENTS



# NOTES

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352.07  
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1979

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